



**GOSHEN COUNTY, WYOMING**

**FINANCIAL AND COMPLIANCE REPORT**

**June 30, 2011**



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## CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT DISCUSSION AND ANALYSIS	3-38
FINANCIAL STATEMENTS	
Statement of Net Assets	39
Statement of Activities	40-41
Balance Sheet – Governmental Funds	42
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	43
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	44
Reconciliation of the Governmental Funds Statements of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	45
Statement of Net Assets – Proprietary Funds	46
Statement of Revenues, Expenses and Changes in Net Assets- Proprietary Funds	47
Statement of Cash Flows – Proprietary Funds	48
Statement of Fiduciary Net Assets-Fiduciary Funds	49
Notes to Financial Statements	50-66
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund	67-68
Notes to Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	69
OTHER SUPPLEMENTARY INFORMATION	
Combining Balance Sheet – Non-Major Governmental Funds	70
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds	71
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Funds	72

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)	
Weed and Pest Special Revenue Fund	73
Library Special Revenue Fund	74
Fair Special Revenue Fund	75
Combining Statement of Net Assets – Enterprise Funds	76
Combining Statement of Revenues, Expenditures, and Changes in Net Assets-Enterprise Funds	77
Combining Statement of Cash Flows – Enterprise Funds	78
Schedule of Expenditures of Federal Awards	79-80
Notes to the Schedule of Expenditures of Federal Awards	81
Schedule of Findings and Questioned Costs	82
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	83-84
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	85-86



## INDEPENDENT AUDITOR'S REPORT

To the County Commissioners  
Goshen County, Wyoming  
Torrington, Wyoming

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Goshen County, Wyoming, as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Goshen County, Wyoming's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Goshen County, Wyoming, as of June 30, 2011, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 22, 2011 on our consideration of Goshen County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 38 and pages 67 through 69 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Goshen County, Wyoming's financial statements as a whole. The supplementary information statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The supplementary information statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Madee Tschacher Peterson + Co, LLC*

Laramie, Wyoming  
December 22, 2011

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Introduction

This Management Discussion and Analysis report is prepared by Goshen County elected officials, department heads and Russell Business Services. It summarizes the county’s business and financial activity for the July 1, 2010 to June 30, 2011 fiscal year. Budget reports are stated without depreciation adjustments. Since the financial information is un-audited, completion of the audit may alter some of the following information.

This report is intended to serve county management and the county’s citizens by providing an overview of the costs to operate the County Government, management concerns, bring focus to financial issues, and identify changes in financial position and changes and deviations from the adopted budgets.

Goshen County covers approximately 2,100 square miles and lies in the southeastern corner of Wyoming. The county government serves approximately 13,249 citizens with a median household income of approximately \$40,000. Primary industries are agriculture, education, health care and government.

County Commissioners’ Overview

We acknowledge the overall financial health of the County Government has deteriorated this past year. We are managing expenses focusing on 4 primary objectives:

- 1. We are struggling to maintain cash reserves. Our defined goal has been to maintain in reserve 3 months worth of operating expenses. The chart below demonstrates equity balances by fund, with and without Capital assets (Land, Buildings, improvements, Vehicles & Equipment). The last column indicates the amount of working capital, including cash reserves, on hand at year end.

Table with 4 columns: Government Fund, Equity at Year end including Capital Assets, Net amount Booked for Capital Assets, Equity at year end W/O Capital Assets (Working Capital). Rows include General Fund, Fair, Library, Weed & Pest, Health Fund, and Total All Funds.

- 2. We have calculated the expected life of our capital assets and measure the amount of real depreciation on an annual basis (Column B below). We are focused on repairing and replacing capital assets in amounts roughly equal to the annual real depreciation of those assets. Column B below shows the amount of depreciation by fund and column D indicates the amount spent on replacement and repair of those assets. As you can see below the total government’s net income after depreciation was a negative \$1,731,122 with \$2,295,837 of that loss spent on replacing capital assets.



GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

	A	B	C	D
<b>Government Fund</b>	Net Income before Depreciation	2010/2011 Depreciation	Net Income After Depreciation	Added Capital Assets to be Depreciated
General Fund	\$ (614,539)	\$ 621,294	\$ (1,235,833)	\$ 2,228,953
Fair	\$ (54,481)	\$ 53,829	\$ (108,309)	\$ 0
Library	\$ (9,339)	\$ 3,821	\$ (13,160)	\$ 0
Weed & Pest	\$ (122,798)	\$ 32,238	\$ (155,036)	\$ 36,004
Health Fund	\$ (22,521)	\$ 196,263	\$ (218,784)	\$ 30,880
<b>Total All Funds</b>	<b>\$ (823,678)</b>	<b>\$ 907,445</b>	<b>\$ (1,731,122)</b>	<b>\$ 2,295,837</b>

3. We have focused on maximizing the use of grants to improve our infrastructure including equipment, vehicles & County facilities, allowing us to make improvements with a minimal direct impact on the County taxpayers. Grant revenue has grown from a minimal amount to just over 2 million per year over the last 3 years and we anticipate exceeding that amount in the 2011/2012 year. Federal grant awards this year were \$1,328,171.35.

<b>Grant Income by Department-3 Year History</b>			
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>
Commissioners	\$ 255,349.12	\$ 365,993.23	\$ 131,959.66
Sheriff	\$ 311,187.42	\$ 224,938.68	\$ 314,918.43
Sheriff/Jail	\$ 88.92	\$ 4,692.00	\$ 1,069.32
Sheriff/Emergency Management	\$ 29,870.75	\$ 38,089.73	\$ 59,822.86
Fire Warden	\$ 339.95	\$ 255,660.05	\$ 0.00
Road Projects	\$ 340,960.92	\$ 960,212.55	\$ 1,373,406.84
Victims of Crime	\$ 31,539.50	\$ 31,541.04	\$ 30,402.00
Public Health	\$ 273,389.52	\$ 182,316.23	\$ 110,537.75
Energy	\$ 763,555.13	\$ 0	\$ 0
Recreation Director	\$ 0	\$ 12,283.36	\$ 24,621.55
<b>TOTAL GRANT INCOME</b>	<b>\$ 2,006,281.23</b>	<b>\$ 2,075,726.87</b>	<b>\$ 2,046,738.41</b>

4. We have worked to keep salaries competitive allowing us to maintain our exceptional workforce of County employees. Payroll with benefits continues to be the largest single expense line, representing 43% of the counties total expenses over the past year. In the coming year the rising cost of employee health insurance must be addressed. We intend to work with department heads over the coming months to find an equitable solution.

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<b>Payroll and Benefits County General- 3 Year History</b>			
<b>Expense in Dollars</b>	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>
Wages	\$ 3,353,789	\$ 3,304,976	\$ 3,283,967
Payroll Taxes	\$ 289,465	\$ 294,918	\$ 305,601
Health Insurance	\$ 642,465	\$ 641,179	\$ 650,157
Retirement	\$ 481,867	\$ 425,134	\$ 436,908
<b>TOTAL PERSONNEL EXPENSE</b>	<b>\$ 4,767,585</b>	<b>\$ 4,666,207</b>	<b>\$ 4,676,633</b>
<b>Percentage Increase or decrease Compared to previous Year</b>			
Wages	1.5%	0.6%	7.6%
Payroll Taxes	-1.8%	-3.5%	10.3%
Health Insurance	0.2%	-1.4%	14.3%
Retirement	13.3%	-2.7%	10.1%
<b>TOTAL PERSONNEL EXPENSE</b>	<b>2.2%</b>	<b>-0.2%</b>	<b>8.9%</b>

**2010-2011 Fiscal Year Management Highlights**

- An extensive project to update the heating, cooling and lighting of 9 county facilities was completed this year. The total project of nearly 1.5 million was funded by \$800,000 of grants from ARRA stimulus funds through a Federal Energy Efficiency Block Grant and a program being administered through the State Energy Office. Leases for the balance of \$660,000 were negotiated. Lease repayment source is to come from the energy costs saved by making the improvements. The estimated annual savings is guaranteed to cover the cost of financing and is estimated at \$58,500 per year. The cost of additions and modifications were; Care Center \$33,387.34, Courthouse \$830,352.72, Detention Center \$176,604.48, Evergreen Court \$19,411.06, Extension Office \$247,365.40, Fairgrounds \$128,155.81, Library \$16,813.34, Public Health \$10,132.32, Road and Bridge \$39,463.17. The total project expense was \$1,501,685.65. The Con Edison project total was \$1,401,132.00 with the balance of the work being done outside of the federal project. There are a few expenses yet to be incurred as of year-end on this project.
- The Goshen County Community Facilities Joint Powers Board was legally formed in July, 2009 and was initially charged with funding the excess cost of rehabilitating the old Torrington Middle School gymnasium, band and home economics rooms into a recreation center. The costs became too great and that project was shelved, however the joint powers board is still functioning and is looking into the possibility of constructing a recreation center with an indoor pool. That facility more than likely would be managed by an organization such as the YMCA. Funding for this may have to be from a Capital Facilities Tax that would have to be approved by the voters.

## GOSHEN COUNTY, WYOMING

### MANAGEMENT DISCUSSION AND ANALYSIS

- The Consensus Block Grant program that the Wyoming State Legislature started in 2007 was eliminated from the 2011-2013 Biennium Budgets. All of the funds were committed to specific capital projects however some of the construction projects have not been completed as of year-end.
- The Wyoming Department of Transportation has approved an Industrial Road Project for rehabilitation for the county portion of the Van Tassell Oil Road. The county is obligated to equally match the WYDOT portion. The \$1,000,000 match was a portion of the Consensus Block Grant from the 2008-2010 funding.
- Goshen County has received approval of \$2,000,000.00 in grant funds from the State Lands and Investments Board (SLIB) to aide in the rehabilitation of the Lingle-Veteran Road. The Engineer's estimated cost of the project was \$3,693,748. Supplemental funding will be needed from the County Road Fund (\$400,000) and a portion of the Consensus Block Grant fund (\$400,000). In addition, the Road & Bridge Superintendent and County Surveyor have contacted oil and gas operators utilizing the Lingle-Veteran road requesting that they provide assistance to complete the project. Some non-monetary assistance has been received, and negotiations continue.
- We received approval for a Wyoming Transportation Enhancement Activities Local Grant (TEAL) in the amount of \$366,340. These Federal Funds are administered by the Wyoming department of transportation and will be used to improve safety and accessibility at the County fairgrounds west entrance. The project will be matched with 5<sup>th</sup> Penney tax funds in the amount of \$91,585. The project will begin in the fall of 2011.

### **Accounting Groups Overview**

The Goshen County government is made up of several components including several general government departments; the general Government restricted use funds, Library, Weed & Pest, Fair and the Health Facility Fund.

This report is laid out presenting Goshen County's financial condition in two different ways.

**Section One** of the report analyzes expenses by service type provided. A narrative describing the services provided by each department is accompanied by financial information relating to each department and is organized by service type. At the conclusion of each service type discussion, a historical expense summary is reported.

The Goshen County Government service types are reported as follows:

- 1. General Government including Restricted Use Funds**
- 2. Public Safety**
- 3. Public Works**

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

- 4. **Health & Welfare**
- 5. **Culture & Recreation**
- 6. **Health Facility Funds**

In **Section Two** of the report financial statements are reported grouped by the accounting fund each entity belongs to. They are reported as follows:

1. **The County General Fund** includes the entities that are primarily funded by the county's 9.5 mill tax assessment. More specifically, this is the county's general departments, the restricted or special purpose funds, and capital assets including vehicles, equipment, land and buildings. Each department submits and is accountable for its own budget. The restricted use funds are monies set aside for specific and restricted county government purposes.

2. **The Special Revenue Funds** are entities primarily funded by special assessments over and above the county's general 9.5 mill assessment. Each special revenue fund is supported by a manager or supervisor and a board of directors. Goshen County's Special Revenue Funds are:

- A. **Library** - Funded by a 1.7 mill assessment
- B. **Fair** - Funded by a .8 mill assessment
- C. **Weed & Pest** - Funded by a 2 mill assessment

3. **The Health Facility Fund** is a Proprietary Fund which means it is primarily supported by revenues generated from the operation of the businesses. **Goshen County's proprietary fund** is known as the **Health Facility fund** and includes three health care facilities operated in conjunction with Banner Health (Community Hospital). The County will maintain one accounting fund with two subsidiary ledgers that will itemize expenses and income.

Goshen County's Proprietary Funds consist of:

- A. **Evergreen Court**
- B. **Goshen Care Center/ Goshen Alzheimer Facility**

4. **Community Center Joint Powers Board** was legally formed in July, 2009 and was initially charged with funding the excess cost of rehabilitating the old Torrington Middle School gymnasium, band and home economics rooms into a recreation center. The costs became too great and that project was shelved, however the joint powers board is still functioning and is looking into the possibility of constructing a recreation center with an indoor pool. That facility more than likely would be managed by an organization such as the YMCA. Funding for this would have to be from a Capital Facilities Tax that would have to be approved by the voters.

5. **Capital Facility and Special Sales Tax Groups** are discussed as a part of the proprietary group. Active Goshen County tax groups are described below.

- A. **Capital Facility Tax II**- ran from April 1991 to October 1995 & was to generate \$925,000 for Fairgrounds improvements and construction of the Rendezvous Center and Pavilion. This agreement also stated that \$200,000 plus interest would be used to establish a reserve. As of 6/30/2011 a balance of \$658,864.62 for this reserve

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

fund remains available within the Fair fund. \$94,928.68 was withdrawn from the fund this past year.

- B. Capital Facility Tax III-** ran from April 1996 to February 2000 and was to raise \$4,000,000 to construct the Jail Facility. As of 6/30/2011 a balance of \$163,669.23 remains available within the fund. The fund increased by a total of \$1,695.33 from interest earnings and no withdrawals were made during the year. This reserve is called the Capital Facility III Detention Fund.
- C. Sales Tax General Fifth Penny Tax** originally took effect April 1, 2005. In this fiscal year the tax generated \$744,326.97 and \$573,760.59 was distributed. Distributions are detailed on Page 13 of this report.

**6. The Fiduciary Fund** is accounted for by the County Treasurer. It maintains a zero net balance and serves as a clearing account in which funds, including taxes from citizens, are collected and redistributed. Funds are collected for state and county agencies and 34 levied entities. These entities can generally be grouped as Wyoming State Government, school districts, municipalities, conservation districts, fire districts, irrigation and drainage districts, cemetery districts and sanitary districts. In fiscal year 2010-2011 the Treasurer collected and redistributed over twenty-three million five hundred thousand dollars.

Because the net fund balance is zero, it is not included in the financial statements in Section Two of this report. The following balance sheet summary is offered for the fiduciary fund as of June 30, 2011:

<b>Fiduciary Fund Summary Balance Sheet as of June 30, 2011</b>		
<b>Assets</b>	<b>Assets</b>	<b>Liabilities</b>
Cash and Equivalents	<b>\$2,551,461.11</b>	
<b>Liabilities</b>	<b>Assets</b>	<b>Liabilities</b>
Capital Facilities II		\$ 658,864.62
Cemetery Districts		\$ 29,594.85
Conservation Districts		\$ 5,042.54
Emergency 911		\$ 496.20
Fire Districts		\$ 210,989.99
Irrigation and Drainage		\$ 6,039.50
Lodging Tourism 4%		\$ 1,894.84
Municipal		\$ 46,998.46
Sanitary Improvement District		\$ 2,441.49
Eastern Wyoming College		\$ 27,735.21
Goshen County School District #1		\$ 112,370.12
Niobrara School District #6		\$ 105.91
Platte School District #4		\$ 79.27
Auto Sales Tax DOR		\$ 117,828.60
Sales Tax Interest		\$ 549.38
School Tax DOE		\$ 60,512.37
State Auto Fees Department of Transportation		\$ 5,570.08
Undistributed Appropriated		\$ 65,788.61
Auto Interest Undistributed		\$ 240.48
Local to Distribute September and January		\$1,197,555.09
Transportable Homes (TRAHMS)		\$ 763.50
<b>Totals</b>	<b>\$2,551,461.11</b>	<b>\$2,551,461.11</b>

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

**Example of Property Tax Assessment and Distribution**

To assist the readers of this report in understanding how Goshen County tax revenues are collected and distributed, the following is an example of how **\$1,000 of tax collected** in tax district 101 was distributed. The amounts distributed to each levied district vary between tax districts; however this is representative of the flow of tax dollars.

<b>Tax Dollars Distributed to Goshen County Government</b>		
<b>Money Distributed to</b>	<b>Distribution</b>	<b>Explanation</b>
County General Fund (9.5 mill)	\$ 130.14	13.02% went to county general fund as tax revenue
Library (1.7 mill)	\$ 23.29	2.33% deposited to the Treasurer’s fiduciary fund, paid from there to the library, receipted in library fund as tax revenue
County Fair (0.8 mill)	\$ 10.96	1.10% deposited to Treasurer’s fiduciary fund, paid from there to the Fair fund, receipted in Fair fund as tax revenue
Weed & Pest (1 mill)	\$ 13.70	1.37% deposited to Treasurer’s fiduciary fund, paid from there to Weed & Pest, receipted in Weed & Pest fund as tax revenue
Leafy Spurge (1 mill)	\$ 13.70	1.37% deposited to Treasurer’s fiduciary fund, paid from there to Leafy Spurge, receipted in Leafy Spurge fund as tax revenue
<b>Subtotal</b>	<b>\$ 191.79</b>	<b>19.19%</b> of the <b>\$1,000</b> went to Goshen County government

The remaining funds were distributed to agencies outside of the Goshen County government through the fiduciary fund as follows:

<b>Tax Dollars Distributed to Agencies Outside of Goshen County Government</b>		
<b>Money Distributed to</b>	<b>Amount</b>	<b>Percentage</b>
State School Tax	\$ 164.38	16.44%
County School Districts	\$ 445.21	44.52%
Eastern Wyoming College	\$ 75.35	7.53%
North Platte Valley Conservation District	\$ 13.70	1.37%
City of Torrington	\$ 109.59	10.96%
<b>Subtotal</b>	<b>\$ 808.23</b>	<b>80.82%</b>

The Goshen County government received 19.19% while 80.82% of the \$1,000 went to other agencies.

**Property taxes generated \$1,557,194** for the General Government in Goshen County in 10/11. Of the total taxes collected, Goshen County government receives approximately 19%. Education (School Districts & Eastern Wyoming College) will receive about 72%. The remaining 9% goes to special agencies such as fire districts, soil conservation districts, cemetery districts and municipalities depending upon the district.

**Goshen County Agencies and Related Assessments**

Mill levy by definition is the rate at which taxes are imposed. A mill is expressed as .001 or 1/1000th for every dollar in value. A one mill assessment on property with a \$1,000 assessed

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

value creates \$1 in tax. Each levied agency is limited by statute to the number of mills that can be requested.

The levied agency makes their annual mill assessment request thru the budgeting process. The mills are totaled by the Assessor for each tax district & the total mill rate is assessed to the taxpayer. When payments are made by taxpayers to the Treasurer a distribution is made to the levied agencies.

**The 2011 Goshen County valuations, levies and taxes levied for 38 entities are as follows**

Purpose of Levy	Valuation Applied \$	Mill	Taxes Levied \$
School Foundation Program	137,018,351	12.000	1,644,220
Goshen County School Dist. No. 1	134,874,580	26.500	3,574,176
Niobrara County School Dist. No. 1	818,410	26.000	21,278
Platte County School Dist. No. 1 (Chugwater)	1,167,522	29.240	34,139
Platte County School Dist. No. 2 (Guernsey)	157,839	26.500	4,183
Mandatory 6 Mill County School Levy and Tax	137,018,351	6.000	822,110
Community College Dist. (Eastern Wyoming)	137,018,351	5.500	753,600
Town of Fort Laramie	969,935	8.000	7,759
Town of LaGrange	965,537	8.000	7,724
Town of Lingle	2,86,896	8.000	22,911
City of Torrington	31,836,311	8.000	254,690
Town of Yoder	458,166	8.000	3,665
Cemetery Dist. (Chugwater)	1,184,209	2.000	2,368
Cemetery Dist. (Fort Laramie)	7,455,508	1.409	10,505
Cemetery Dist. (LaGrange)	5,591,986	1.191	6,660
Conservation Dist. (Lingle/Fort Laramie)	1,581,392	1.000	21,581
Conservation Dist. (North Platte Valley)	95,874,579	1.000	95,875
Conservation Dist. (South Goshen)	19,562,380	1.000	19,562
Fire Dist. (Torrington Rural)	32,366,207	3.000	97,099
Fire Dist. (Prairie Center)	19,158,704	3.000	57,476
Fire Dist. (Chugwater)	1,184,20	3.000	3,553
Fire Dist. (Yoder Rural)	5,898,318	3.000	17,695
Fire Dist. (Veteran)	5,543,623	3.000	16,631
Fire Dist. (Hawk Springs)	4,354,342	3.000	13,063
Fire Dist. (Huntley)	7,444,341	3.000	22,333
Fire Dist. (LaGrange Rural)	6,193,631	3.000	18,581
Fire Dist. (Lingle Rural)	8,490,422	3.000	25,471
Fire Dist. (Jay Em)	3,393,507	3.000	10,181
Fire Dist. (Fort Laramie Rural)	5,897,202	3.000	17,692
Water & Sewer (South Torrington)	1,903,752	8.000	15,230
Water & Sewer (West Highway)	2,910,221	8.000	23,282
Water & Sewer (Hawk Springs)	155,895	8.000	1,247
PV Estates Improvement & Service District	344,291	8.00	2,754
Weed & Pest General	137,018,351	1.000	137,018
Weed & Pest Special Management	137,018,351	1.000	137,018

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<b>County Library</b>	137,018,351	1.700	232,931
<b>County Fair</b>	137,018,351	0.800	109,615
<b>County General Fund</b>	137,018,351	9.500	1,301,674

**Summary of Goshen County Government Services and Related Taxpayer Costs**

The county government’s functions are best explained by defining the services provided to its citizens. Service categories include:

<b>Service Category</b>	<b>Total Cost 2010/2011 Fiscal Year</b>	<b>Funds Generated, Grants and Reimbursements</b>	<b>Net Cost to County Taxpayers</b>	<b>Net Cost Per Citizen</b>
<b>1. General Government</b>	\$ 4,869,198	\$ 3,280,928	\$ 1,588,269	\$ 119.88
<b>2. Public Safety</b>	\$ 3,272,238	\$ 1,421,321	\$ 1,850,917	\$ 139.70
<b>3. Public Works</b>	\$ 2,189,646	\$ 829,437	\$ 1,360,209	\$ 102.67
<b>4. Health &amp; Welfare</b>	\$ 1,851,168	\$ 1,337,646	\$ 513,522	\$ 38.76
<b>5. Culture &amp; Recreation</b>	\$ 969,037	\$ 463,604	\$ 505,433	\$ 38.15
<b>6. Health Facility Funds</b>	\$ 896,156	\$ 873,636	\$ 22,520	\$ 1.70
<b>Total All Services</b>	<b>\$ 14,047,443</b>	<b>\$ 8,206,573</b>	<b>\$ 5,840,870</b>	<b>440.86</b>

**Service Type 1 –General Government  
General Fund Revenues**

Itemized below are revenues collected for Fiscal Year July 1, 2010 through June 30, 2011. The column headed collected per citizen is the total amount collected, divided by 13,249, the number of Goshen County residents.

<b>Revenue Source/Description</b>	<b>Amount Collected</b>	<b>% of Total</b>	<b>Collected Per Citizen</b>
<b>Charges for Services</b> - Fees collected departmental services	\$ 426,699	4.2%	\$ 32.21
<b>Collection Charges</b> - Charges for maintaining fiduciary accts	\$ 51,416	0.5%	\$ 3.88
<b>Grant Income</b> - Grants received by Goshen County	\$ 2,006,281	19.5%	\$ 151.43
<b>Interest Income</b> - Interest on county general funds	\$ 7,893	0.1%	\$ 0.60
<b>Intergovernmental</b> - From other Governments	\$ 2,872,984	28.0%	\$ 216.85
<b>Lease / Debt</b> -	\$ 660,846	6.4%	\$ 49.88
<b>License &amp; Permits</b> - Liquor licenses, septic and subdivision permits	\$ 18,222.98	0.2%	\$ 1.38
<b>Mineral Lease</b>	\$ 103,000	1.0%	\$ 7.77
<b>Misc. Income</b> - Mobile machinery fees, tax collection fees, penalties	\$ 77,546	0.8%	\$ 5.85
<b>Reimbursements</b> – From other entities sharing expenses with us	\$ 347,405.18	3.4%	\$ 26.22
<b>Rent Income</b> - Rent/fees for housing inmates Detention Center	\$ 791,669.19	7.7%	\$ 59.75
<b>Restricted Use fund</b> -	\$ 1,235,183	12.0%	\$ 93.23
<b>Sold Equipment</b> - Sale of surplus equipment	\$ 90,406.85	0.9%	\$ 6.82
<b>State/Fed Medical</b> -	\$ 30,022.51	0.3%	\$ 2.27
<b>Taxes</b> -	\$ 1,557,194	15.2%	\$ 117.53
<b>Total Income</b>	<b>\$ 10,276.767</b>	<b>100.0%</b>	<b>\$ 775.66</b>



GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

**1. Goshen County's General Government Services are summarized by individual department below.**

<b>County Commissioners Department</b>		
<b>Spent</b>	<b>208,368</b>	The three-member Board of Commissioners oversees the county's budgetary function, provides management direction and establishes goals and policies. This department also recognized \$103,000 in Mineral lease revenue.
<b>Budgeted 2010/2011 Amended Budget</b>	<b>2,975,672</b>	
<b>Funds Generated</b>	<b>1,197,962</b>	
<b>Net Department Cost</b>	<b>103,080</b>	
<b>Net Cost per Citizen</b>	<b>105,288</b>	
	<b>7.95</b>	

<b>County Commissioners Grants</b>		
<b>Spent</b>	<b>255,349</b>	The three-member Board of Commissioners also oversees multiple grants that do not fall under other specific existing departments. This past year that included 8 Grants totaling \$255,349.12.
<b>Budgeted 2010/2011</b>	<b>351,945</b>	
<b>Funds Generated</b>	<b>255,349</b>	
<b>Net Department Cost</b>	<b>0</b>	
<b>Net Cost per Citizen</b>	<b>0.00</b>	

<b>County Clerk</b>		
<b>Spent</b>	<b>304,511</b>	The Clerk is responsible for issuing vehicle titles, marriage licenses, county liquor licenses, catering and malt beverage permits, recording all land transactions, ordering license plates for all county vehicles, paying bills for the county's individual departments and managing payroll for county employees. The office operates with a staff of seven including the Clerk. The Clerk also serves as Budget Officer and secretary to the Board of Commissioners. This office issued 5,230 titles, 85 marriage licenses, 2,388 chattels and 6,459 land recordings.
<b>Budgeted 2010/2011</b>	<b>280,196</b>	
<b>Amended Budget</b>	<b>305,196</b>	
<b>Funds Generated</b>	<b>217,044</b>	
<b>Net Department Cost</b>	<b>87,467</b>	
<b>Net Cost per Citizen</b>	<b>6.60</b>	

<b>Elections Department</b>		
<b>Spent</b>	<b>105,002</b>	The Clerk is the Chief Election Officer. This department is responsible for the administration of elections. The major accomplishment this fiscal year was continued education with the Statewide voter registration program. Two elections took place in the 2010-2011 Fiscal Year with Goshen County having excellent voter turnout.
<b>Budgeted 2010/2011</b>	<b>122,148</b>	
<b>Funds Generated</b>	<b>9,577</b>	
<b>Net Department Cost</b>	<b>95,425</b>	
<b>Net Cost per Citizen</b>	<b>7.20</b>	

<b>County Treasurer</b>		
<b>Spent</b>	<b>267,416</b>	<p>The Treasurer is responsible for the collection of:</p> <ul style="list-style-type: none"> <li>• Real and personal property taxes</li> <li>• Sales tax on vehicles</li> <li>• Motor Vehicle registration fees</li> <li>• And serves as the county accountant and head of the county treasury.</li> </ul> <p>The office operates with a staff of six including the Treasurer. In fiscal year 2010-2011, the Treasurer collected \$23.75 Million dollars redistributing funds to 40 separate entities including six state and county agencies and 34 levied entities. In addition, the treasurer's office:</p> <ul style="list-style-type: none"> <li>• Licensed or renewed 20,997 vehicles</li> <li>• Collected County Registration Fees totaling \$2,268,668</li> </ul>
<b>Budgeted 2010/2011</b>	<b>296,609</b>	
<b>Funds Generated</b>	<b>105,123</b>	
<b>Net Department Cost</b>	<b>162,293</b>	
<b>Net Cost per Citizen</b>	<b>12.25</b>	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<b>County Treasurer Continued</b>		<ul style="list-style-type: none"> <li>• Remitted State Registration Fees to Department of Transportation totaling \$491,176</li> <li>• Issued 3,829 sales tax receipts – totaling \$1,363,104</li> <li>• Mailed out 18,897 vehicle renewal postcards</li> <li>• Mailed out 9,953 tax notices</li> <li>• Collected \$8,906,742 in current and delinquent taxes</li> </ul>
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<b>County Assessor</b>		
<b>Spent</b>	<b>282,483</b>	The Assessor operates with five full-time employees, including the elected official. Annual value assessments of all real property (approximately 9,800 parcels) are required for tax purposes. 25% of the parcels are inspected each year. The State of Wyoming has purchased the software we use to generate values within the Computer Assisted Mass Appraisal System. The assessor constantly monitors and analyzes the real estate market, maintains the current surface owners and plat maps, and records approximately 750 ownership changes and 1,200 address changes each year. The office contracts, on an annual basis, with Geographic Innovations, to maintain and update the current GIS project which allows all ownership plats to be on a digitized format which can easily be shared to the public or other government entities. Geographic Innovations also makes all plats available in a PDF format by the end of the first quarter each year, this has proven to be an extremely valuable tool. The State of Wyoming has purchased the software and hardware used, in the assessor's office, to generate values within the Computer Assisted Mass Appraisal System.
<b>Budgeted 2010/2011</b>	<b>297,766</b>	
<b>Funds Generated</b>	<b>6,575</b>	
<b>Net Department Cost</b>	<b>275,908</b>	
<b>Net Cost per Citizen</b>	<b>20.82</b>	

<b>County Attorney</b>		
<b>Spent</b>	<b>317,186</b>	This department acts as legal counsel for Goshen County and prosecutes or defends suits instituted by or against the county. The County Attorney gives opinions to any county officer or county board, without fee, on all questions relating to the individual's duties. The office also serves as prosecutor for the state in felony, involuntary hospitalization proceedings, adult protection matters, misdemeanor, and juvenile court proceedings and defends against petitions for writs of habeas corpus. The office must also upon request, assist the Attorney General in wage claims for unpaid employees. The office is staffed by the County Attorney, Deputy County Attorney, an Attorney, and two full time assistants. The State of Wyoming reimburses one half of the wages of all attorneys not to exceed \$30,000 for each attorney. In fiscal year 2011, the reimbursement was \$84,000.
<b>Budgeted 2010/2011</b>	<b>329,099</b>	
<b>Funds Generated</b>	<b>84,135</b>	
<b>Net Department Cost</b>	<b>233,051</b>	
<b>Net Cost per Citizen</b>	<b>17.59</b>	

<b>Surveyor</b>		
<b>Spent</b>	<b>1,800</b>	Benchmark of Torrington was paid a monthly retainer of \$150 to be available to county officials and residents for questions regarding the county roads and rights-of-way. The office also spends significant time throughout the year coordinating with the Wyoming Department of Transportation on issues such as bridges, mapping and right-of-way for project planning and funding.
<b>Budgeted 2010/2011</b>	<b>2,000</b>	
<b>Funds Generated</b>	<b>0</b>	
<b>Net Department Cost</b>	<b>1,800</b>	
<b>Net Cost per Citizen</b>	<b>.14</b>	

<b>Coroner</b>		
<b>Spent</b>	<b>42,453</b>	The County Coroner is on call 24/7 to respond to deaths under the Coroners' jurisdiction. He is paid to cover expenses including supplies, facility, equipment, vehicle, continuing education and wages. Any additional autopsy or toxicology expenses are paid through this department to providers of those services.
<b>Budgeted 2010/2011</b>	<b>48,501</b>	
<b>Funds Generated</b>	<b>0</b>	
<b>Net Department Cost</b>	<b>42,453</b>	
<b>Net Cost per Citizen</b>	<b>3.20</b>	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<b>Extension Service</b>		
<b>Spent</b>	<b>106,503</b>	This department is involved in developing and presenting educational opportunities for the citizens of Goshen County. Adult programs are offered to agriculture producers on topics including sustainable agricultural and the management of rangeland resources. Youth programs were offered to over 300 county youth through 4-H. In addition, educational programs designed to encourage people to eat better for less money will be offered through Cent\$ible Nutrition and a horticulture course includes an active Master Gardner program & organization. The Extension Service maintains an office staff of three professional educators & an Office Administrator/Secretary. In addition to educational programs, staff devotes time to answering clientele questions also serves as the outreach arm for the University of Wyoming.
<b>Budgeted 2010/2011</b>	<b>104,410</b>	
<b>Amended Budget</b>	<b>110,410</b>	
<b>Funds Generated</b>	<b>211</b>	
<b>Net Department Cost</b>	<b>106,292</b>	
<b>Net Cost per Citizen</b>	<b>8.02</b>	
<b>Fund Balance 6/30/11</b>	<b>1,500.00</b>	

<b>Clerk of the District Court</b>		
<b>Spent</b>	<b>205,828</b>	The Clerk of District Court Office collects fees for filing of Civil, Probate, Adoption Cases, Appeals from City Court, Circuit Court and Appeals to the Wyoming Supreme Court, Passports and Employment Searches. The Office also handles funds paid for garnishments, restitution, bonds, victim's compensation, public defender fees, addicted offenders fees, extradition fees, criminal fines and jury request fees. The office operates with a staff of three including the Clerk.
<b>Budgeted 2010/2011</b>	<b>218,829</b>	
<b>Funds Generated</b>	<b>49,988</b>	
<b>Net Department Cost</b>	<b>155,839</b>	
<b>Net Cost per Citizen</b>	<b>11.76</b>	

<b>Courthouse General</b>		
<b>Spent</b>	<b>192,160</b>	This department supervises operation and maintenance of Goshen County grounds and buildings. Including the Goshen County Courthouse, Sheriff's Office, Detention Center, Resource Center, Public Health, WIC, Library, Riverside Park and other county owned property. The current staff consists of one (1) full-time supervisor supported by one (1) full-time maintenance operator and a janitorial service and other maintenance required services. We have made extensive improvement at the Resource Center and hope to make energy saving improvements in many of the County Buildings. Our goal is to maintain all County property in our department to the high standards that the citizens of Goshen County expect.
<b>Budgeted 2010/2011</b>	<b>207,911</b>	
<b>Funds Generated</b>	<b>508</b>	
<b>Net Department Cost</b>	<b>191,652</b>	
<b>Net Cost per Citizen</b>	<b>14.47</b>	

<b>Information Technology</b>		
<b>Spent</b>	<b>397,220</b>	Goshen County Information Technology provides data, network, internet and digital phone services to Goshen County, the City of Torrington and several outlying communities. Goshen County IT provides 7x24x365 support for systems and infrastructure deemed "mission critical" and in support of public safety. Other systems are support on a 5 to 9 basis. This includes over 40 departments comprising of over 200 employees in local and county government offices. The IT department consists of three full time employees.
<b>Budgeted 2010/2011</b>	<b>383,795</b>	
<b>Amended Budget</b>	<b>397,795</b>	
<b>Funds Generated</b>	<b>153,164</b>	
<b>Net Department Cost</b>	<b>244,055</b>	
<b>Net Cost per Citizen</b>	<b>18.42</b>	

<b>County General</b>		
<b>Spent</b>	<b>157,922</b>	This department is used to pay general government expenses such as insurance, dues, publishing, and employee benefits.
<b>Budgeted 2010/2011</b>	<b>171,920</b>	
<b>Funds Generated</b>	<b>10,092</b>	
<b>Net Department Cost</b>	<b>147,830</b>	
<b>Net Cost per Citizen</b>	<b>11.16</b>	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<b>Victim Assistance Office</b>		
<b><u>Victim of Crime Dept</u></b>		
<b>Spent</b>	<b>92,517</b>	<p>The mission of Goshen County Victim Assistance is to provide quality services to meet the needs of victims of all crimes, regardless of age, gender, race, or type of crime, through effective associations with cooperating agencies, to encourage compassion, respect, and sensitivity towards victims and their families, and to support victim safety and independence. For FY 2011: 5085 victim services were provided to 423 new victims in 186 new cases.</p> <p>This office was established in 1996 to help victims of crime cope with the aftermath of crime. The Goshen County Sheriff is the direct supervisor of the program. A ten member Board from the criminal justice system is the Program Advisory Board. The program operates under a fiscal year contract between the Wyoming Division of Victim Services and Goshen County Victim Assistance. Goshen County Government is the fiscal agent for this contract. Contract funding for FY 2011: 36% from the Violence Against Women Act-Law Enforcement Grant, 46% from the Wyoming Legislature Appropriation for Programs Serving Victims of All Crimes, 6% from the State Surcharge Return, 12% from intergovernmental sources.</p> <p>This agency maintains a Goshen County Crime Victims Program checking account for the purpose of emergency financial assistance for victims, donations to the program, and funding expenses not allowed by the federal and state funding limitations and the funding exclusion requirements of the contract with the Wyoming Division of Victim Services.</p>
<b>Budgeted 2010/2011</b>	<b>88,201</b>	
<b>Amended Budget</b>	<b>98,201</b>	
<b>Funds Generated</b>	<b>84,698</b>	
<b>Net Department Cost</b>	<b>7,819</b>	
<b>Net Cost per Citizen</b>	<b>.59</b>	
<b><u>Victim of Crime Fund</u></b>		
<b>Spent</b>	<b>8,193</b>	
<b>Budgeted 2010/2011</b>	<b>0</b>	
<b>Amended Budget</b>	<b>9,000</b>	
<b>Funds Generated</b>	<b>3,525</b>	
<b>Net Department Cost</b>	<b>4,667</b>	
<b>Net Cost per Citizen</b>	<b>.35</b>	
<b>Fund Balance 6/30/11</b>	<b>7,709.96</b>	

<b>County Planning</b>		
<b><u>CP/ADA</u></b>		
<b>Spent</b>	<b>28,894</b>	<p><b>The Planning</b> is charged with 4 basic responsibilities. Coordination of procedures for property sub-divisions, working with the public, the Planning Commission &amp; the County Commissioners, inspection &amp; permitting of septic systems &amp; administration of the Goshen County Americans with Disabilities Act regulations. The department also permits &amp; administers the Goshen County Flood Plain regulations.</p>
<b>Budgeted 2010/2011</b>	<b>30,138</b>	
<b>Funds Generated</b>	<b>2,600</b>	
<b>Net Department Cost</b>	<b>26,294</b>	
<b>Net Cost per Citizen</b>	<b>1.98</b>	

<b>Energy</b>		
<b>Spent</b>	<b>1,364,179</b>	<p>This department was established for an extensive project to update the heating, cooling and lighting of 9 county facilities. The total project of nearly 1.5 million was funded by \$800,000 of grants from ARRA stimulus funds through a Federal Energy Efficiency Block Grant and a program being administered through the State Energy Office. Leases for the balance of \$660,000 were negotiated. Lease repayment source is to come from the energy costs saved by making the improvements. The estimated annual savings is guaranteed to cover the cost of financing and is estimated at \$58,500 per year. The cost of additions and modifications were; Care Center \$33387.34, Courthouse \$830,352.72, Detention Center \$176604.48, Evergreen Court \$19,411.06, Extension office \$247,365.40, Fairgrounds \$128,155.81, Library \$16,813.34, Public Health \$10,132.32, Road and Bridge \$39,463.17. The total project expense was \$1,501,685.65. The Con Edison project total was \$1,401,132 with the balance of the work being done outside of the federal project. There are a few expenses yet to be incurred as of yearend on this project.</p>
<b>Budgeted 2010/2011</b>	<b>1,536,521</b>	
<b>Funds Generated</b>	<b>1,434,492</b>	
<b>Net Department Cost</b>	<b>(70,312)</b>	
<b>Net Cost per Citizen</b>	<b>(5.31)</b>	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<b>Abandoned Vehicles Fund</b>		
<b>Spent</b>	<b>0</b>	This fund is used to accumulate proceeds from the sale of abandoned vehicles. Under W.S. 31-13-110, funds can only be utilized to pay for removal of abandoned vehicles.
<b>Budgeted 2010/2011</b>	<b>0</b>	
<b>Funds Generated</b>	<b>0</b>	
<b>Net Department Cost</b>	<b>0</b>	
<b>Net Cost per Citizen</b>	<b>0</b>	
<b>Balance as of 6/30/11</b>	<b>1,224</b>	

<b>Contingency Reserve Fund</b>		
<b>Spent</b>	<b>0</b>	This fund was established in 2004 as cash reserve for the county general government. In the past fiscal year the fund dropped from \$1,758,325 to \$900,000, a decline in the county's reserve of \$858,325.
<b>Budgeted 2010/2011</b>	<b>0</b>	
<b>Amended Budget</b>	<b>17,500</b>	
<b>Funds Generated</b>	<b>20,186</b>	
<b>Net Department Cost</b>	<b>(20,186)</b>	
<b>Net Cost per Citizen</b>	<b>(1.52)</b>	
<b>Balance as of 6/30/11</b>	<b>900,000</b>	

<b>General Purpose 5<sup>th</sup> Penny Sales Tax</b>		
<b>Spent</b>	<b>531,213</b>	Since inception in 2005 this tax has generated just under 4.1 million for County projects and has generated a 6 year average of \$678,806. Fiscal year distributions of \$572,452.03 with \$531,212.78 spent through 5 <sup>th</sup> Penny Department and \$41,239.25 spent through Recreation Department. Other disbursements follow \$247,344.46 lease payments on road & bridge graders \$101,750 for a Milling Machine for the Road & Bridge Dept \$18,630.05 County fair contribution \$83,952.12 Service Commitments \$19,032.89 Operations
<b>Budgeted 2010/2011</b>	<b>600,000</b>	
<b>Funds Generated</b>	<b>740,581</b>	
<b>Net Department Cost</b>	<b>(209,369)</b>	
<b>Net Cost per Citizen</b>	<b>(15.80)</b>	
<b>Balance as of 6/30/11</b>	<b>437,197</b>	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

The Following chart outlines historical cost of General Government Services in total dollars spent.

<b>General Government Services Expenses 5 Year Comparison</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
County Commissioners	\$ 208,368	\$ 95,430	\$ 157,083	\$ 103,134	\$ 103,767
Commissioners Grants	\$ 255,349	\$ 365,993	\$ 131,960	\$ 56,141	\$ 86,896
County Clerk	\$ 304,511	\$ 262,993	\$ 283,755	\$ 284,461	\$ 250,551
Elections Department	\$ 105,002	\$ 54,982	\$ 111,367	\$ 37,350	\$ 78,722
County Treasurer	\$ 267,416	\$ 267,893	\$ 267,956	\$ 256,586	\$ 253,830
County Assessor	\$ 282,483	\$ 287,909	\$ 279,985	\$ 265,155	\$ 232,980
County Attorney	\$ 317,186	\$ 304,039	\$ 258,705	\$ 253,462	\$ 223,940
Surveyor	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Coroner	\$ 42,453	\$ 39,279	\$ 41,559	\$ 37,117	\$ 31,208
Extension Service	\$ 106,503	\$ 101,183	\$ 95,021	\$ 82,531	\$ 80,262
Clerk of the District Court	\$ 205,828	\$ 192,297	\$ 190,769	\$ 211,730	\$ 185,514
Courthouse General	\$ 192,160	\$ 214,296	\$ 220,841	\$ 214,515	\$ 194,676
Information Technology	\$ 397,220	\$ 345,964	\$ 221,292	\$ 181,535	\$ 166,883
County General	\$ 157,922	\$ 108,367	\$ 187,753	\$ 126,644	\$ 144,949
Victims Of Crime	\$ 92,517	\$ 86,415	\$ 83,256	\$ 78,006	\$ 75,306
Victim Of Crime Fund	\$ 8,193	\$ 6,473	\$ 4,043	\$ 1,648	\$ 4,232
County Planning/ADA	\$ 28,894	\$ 28,479	\$ 28,158	\$ 27,390	\$ 14,800
Energy (See Details Page 3)	\$ 1,364,179	N/A	N/A	N/A	N/A
Service Commitment	N/A	\$ 166,406	\$ 161,855	\$ 127,146	\$ 122,331
Abandon Vehicles	\$ 0	\$ 0	\$ 0	N/A	N/A
Contingency Reserve	\$ 0	\$ 0	\$ 0	N/A	N/A
Sales Tax 5th Penny	\$ 531,213	\$ 387,701	\$ 816,476	\$ 700,661	\$ 453,098
<b>TOTALS</b>	<b>\$ 4,869,198</b>	<b>\$ 3,317,899</b>	<b>\$ 3,543,632</b>	<b>\$ 3,047,012</b>	<b>\$ 2,705,745</b>

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

The Following chart outlines historical net cost of General Government Services to the taxpayers reported in dollars spent per capita after charges for services were deducted from expenses.

<b>General Government Departmental Cost Per Capita, 5 Year Comparison</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
County Commissioners Dept	\$ 7.95	\$ 2.07	\$ 1.53	\$ 8.44	\$ 15.57
County Commissioners Grants	\$ 0.00	\$ 0.00	NA	NA	NA
County Clerk	\$ 6.60	\$ 9.04	\$ 12.72	\$ 11.53	\$ 8.54
Elections Department	\$ 7.20	\$ 4.46	\$ 8.30	\$ 3.05	\$ 6.44
County Treasurer	\$ 12.25	\$ 19.49	\$ 13.16	\$ 8.04	\$ 13.73
County Assessor	\$ 20.82	\$ 23.16	\$ 22.80	\$ 21.58	\$ 19.04
County Attorney	\$ 17.59	\$ 18.52	\$ 16.01	\$ 15.46	\$ 16.44
Surveyor	\$ .14	\$ .15	\$ 0.15	\$ 0.15	\$ 0.15
Coroner	\$ 3.20	\$ 1.04	\$ 3.40	\$ 3.04	\$ 2.55
Extension Service	\$ 8.02	\$ 8.17	\$ 7.78	\$ 6.74	\$ 6.54
Clerk of the District Court	\$ 11.76	\$ 11.40	\$ 11.64	\$ 12.07	\$ 9.82
Courthouse General	\$ 14.47	\$ 17.40	\$ 18.07	\$ 17.56	\$ 15.93
Information Technology	\$ 18.42	\$ 14.41	\$ 14.30	\$ 14.86	\$ 13.66
County General	\$ 11.16	\$ 8.66	\$ 13.76	\$ 10.36	\$ 11.80
Victim of Crime Dept	\$ .59	\$ .77	\$ 0.69	\$ 0.71	\$ 0.55
Victim of Crime Fund	\$ .35	Net Gain	Net Gain	Net Gain	Net Gain
County Planning/ADA	\$ 1.98	\$ 1.95	\$ 2.01	\$ 1.92	\$ 0.97
Energy (See Details Page 3)	Net Gain	NA	NA	NA	NA
Service Commitment	NA	\$ 13.36	\$ 13.25	\$ 10.41	\$ 10.01
Abandon Vehicles	\$ .00	\$ 0.00	Net Gain	Net Gain	Net Gain
Contingency Reserve	Net Gain	Net Gain	Net Gain	Net Gain	Net Gain
Sales Tax 5th Penny	Net Gain	Net Gain	\$ 66.82	\$ 57.34	\$ 37.08
<b>TOTALS</b>	<b>\$119.88</b>	<b>\$140.46</b>	<b>\$226.39</b>	<b>\$203.26</b>	<b>\$188.82</b>

**Service Type 2 –Public Safety  
Goshen County’s Public Safety Services (Provided through the Sheriff’s Department)**

The Sheriff’s Department is responsible for enforcing state laws within Goshen County. The department is divided into the Patrol Division and the Detention Division.

<b>The Patrol Division</b>		
<b>Spent</b>	<b>1,506,125</b>	This component of the agency is comprised of sworn peace officers who conduct criminal investigations, enforce traffic laws, serve criminal and civil warrants, serve civil process and court orders, provide education to community service organizations, provide first aid to sick and injured persons and ensure that all statutory requirements of the Office of the Sheriff are met.  Within the patrol division, the criminal investigator is the lead investigator for all major crimes that the agency has jurisdiction over. The civil
<b>Budgeted 2010/2011</b>	<b>1,256,730</b>	
<b>Amended Budget</b>	<b>1,576,730</b>	
<b>Funds Generated</b>	<b>469,556</b>	
<b>Net Department Cost</b>	<b>1,036,569</b>	
<b>Net Cost per Citizen</b>	<b>78.24</b>	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<p><b>Patrol Continued</b></p>		<p>investigator conducts investigations related to check fraud, credit card fraud and other financial crimes.                  The patrol division is overseen by the Undersheriff and has ten deputies assigned to it. Each deputy is issued a patrol unit fully equipped with all necessary components related to law enforcement including two-way radios, emergency lights and siren, prisoner cage, rifles and shotguns, munitions equipment, first aid equipment, crash and crime scene investigation equipment and video cameras. In addition, each patrol unit has a mobile data terminal that allows deputies to access vital information on persons and vehicles, incidents and view maps during response to incidents to better guide deputies to calls.</p>
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<p style="text-align: center;"><b>The Detention Center</b></p>		
<p><b>Spent</b>  <b>Budgeted 2010/2011</b>  <b>Amended Budget</b>  <b>Funds Generated</b>  <b>Net Department Cost</b>  <b>Net Cost per Citizen</b></p>	<p><b>1,540,291</b>  <b>1,600,355</b>  <b>1,653,355</b>  <b>845,539</b>  <b>694,752</b>  <b>52.44</b></p>	<p>The Detention Center was built in 1997, and a 32 bed expansion was completed in 1999 allowing a current capacity of approximately 80 inmates. It consists of eight housing units and two holding cells providing inmate housing to the Torrington and Lingle Police Departments, Wyoming Highway Patrol, Wyoming Division of Criminal Investigation, United States Marshals Service, Wyoming Department of Corrections and periodically houses prisoners for other county detention facilities within the State of Wyoming. The facility generates approximately \$1.2 million each year. FY 2010/2011 saw a substantial reduction in revenue as prisoner populations for the United States Marshals Service were drastically reduced. The facility generated approximately \$850,000 during this fiscal year. It is operated by the Sheriff with an Administrative Captain appointed to oversee the overall operations and Sergeants overseeing the daily operations. Staff includes 15 Sworn Officers, five Central Control Clerks, a Criminal Secretary and a Civil Secretary. An “indirect supervision” approach is used for inmate management. The facility is monitored by closed circuit TV and by visual observation through Central Control. This division is also responsible for all duties and issues related to court security, prisoner transfers, warrant service, extraditions, facility security and other duties as assigned by the Sheriff. Health care service is provided to inmates by two full time nurses. In addition to providing care to inmates, they also provide medical care to employees, support training in infection control, first-aid, CPR, Automated External Defibrillator use, medication dispensing and a wide array of other topics. The Sheriff also maintains 2 operating accounts.</p>
<p><b><u>Commissary I Fund</u></b>  <b>Spent</b>  <b>Budgeted 2010/2011</b>  <b>Amended Budget</b>  <b>Funds Generated</b>  <b>Net Department Cost</b>  <b>Net Cost per Citizen</b>  <b>Balance as of 6/30/11</b></p>	<p><b>35,434</b>  <b>0</b>  <b>60,000</b>  <b>41,975</b>  <b>(6,541)</b>  <b>(.49)</b>  <b>8,303.85</b></p>	<p><b>Detention Commissary Fund</b> - In conjunction with the Detention Center, the Sheriff’s Department maintains this fund which allows inmates to purchase supplies such as toiletries and phone cards. Net proceeds are spent on items that benefit inmates. Year end fund balance was \$8,303.85. 2010/2011 income generated was \$41,975.53 and expenses were \$35,434.10 producing a Net gain of \$6,541.43  <b>Detention Commissary II Fund</b> - Is used to track jail residents account balances which was \$968.02 as of 6/30/2011 and had an additional \$1,821.85 in accounts payable.</p>
<p><b><u>Commissary II Fund</u></b>  <b>Resident Balance as of 6/30/11</b></p>	<p><b>968.02</b></p>	



GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<b>Capital Facility III Detention Fund</b>		
<b>Spent</b>	<b>0</b>	This fund is what remains of the Capital Facilities III Tax. The tax ran from April 1996 through February 2000. Distributions are limited to capital improvements to the Detention Center or repair and maintenance for catastrophic or large repairs. \$1,695.33 in interest earnings was added to the fund this year.
<b>Budgeted 2010/2011</b>	<b>0</b>	
<b>Funds Generated</b>	<b>1,695</b>	
<b>Net Department Cost</b>	<b>(1,695)</b>	
<b>Net Cost per Citizen</b>	<b>(.13)</b>	
<b>Balance as of 6/30/11</b>	<b>163,669</b>	

<b>Emergency Management</b>		
<b>Spent</b>	<b>58,047</b>	This office is a division of the Sheriff's Office and is managed by an Emergency Management Coordinator who works closely with other Emergency Services departments. The objective of this department is to develop and maintain an ongoing program/plan of mitigation, preparedness, response and recovery to events and to make certain that action is taken without conflict or controversy in a major disaster or some minor emergencies as stated by the Wyoming Office of Homeland Security/Emergency Management Agency. Training, communication and exercising are critical elements in obtaining those objectives. This office also maintains CodeRED Weather Warnings, a new service added to the emergency notification system CodeRED.
<b>Budgeted 2010/2011</b>	<b>58,275</b>	
<b>Amended Budget</b>	<b>72,142</b>	
<b>Funds Generated</b>	<b>30,045</b>	
<b>Net Department Cost</b>	<b>28,002</b>	
<b>Net Cost per Citizen</b>	<b>2.11</b>	

<b>Fire Warden</b>		
<b>Spent</b>	<b>47,379</b>	The County Fire Warden is responsible for coordinating training to local fire agencies within the County and assisting agencies with needed resources during critical incidents. Pass through fire income and expense was \$22,698 this year.
<b>Budgeted 2010/2011</b>	<b>205,700</b>	
<b>Funds Generated</b>	<b>32,511</b>	
<b>Net Department Cost</b>	<b>14,869</b>	
<b>Net Cost per Citizen</b>	<b>1.12</b>	

<b>Goshen County Fire Fund</b>		
<b>Balance as of 6/30/11</b>	<b>14,979.78</b>	This fund accumulated from federal fires coordinated at the local level and the sale of County owned fire equipment. This is a contingency fund for potential catastrophic fires in Goshen County and training of firefighters. Expenses are recorded in the Fire Warden Department. Net withdrawals from the fund this year were \$2,791.72. These were firefighting training expenses.

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

The Following chart outlines historical cost of Public Safety Services in total dollars spent

<b>Public Safety Services Expenses 5 Year Comparison</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
Patrol Division	\$ 1,506,125	\$ 1,480,347	\$ 1,495,138	\$ 1,244,560	\$ 1,172,629
Detention Center	\$ 1,540,291	\$ 1,569,396	\$ 1,649,794	\$ 1,409,001	\$ 1,211,040
Commissary I Fund	\$ 35,434	\$ 60,217	\$ 37,875	\$ 51,511	\$ 51,556
Improvement Project	\$ 84,962	\$ 84,465	\$ 85,827	\$ 84,763	\$ 85,491
Cap Fac III Detention	\$ 0	\$ 17,400	N/A	\$ 5,454	N/A
Emergency Management	\$ 58,047	\$ 98,546	\$ 95,119	N/A	\$ 5,454
Search & Rescue Fund	N/A	N/A	\$ 5,454	\$ 1,691	\$ 2,713
Fire Warden	\$ 47,379	\$ 269,008	\$ 58,947	\$ 74,097	\$ 127,083
Fire District	N/A	\$ 14,910	\$ 4,532	\$ 12,967	\$ 23,342
<b>TOTALS</b>	<b>\$ 3,272,238</b>	<b>\$ 3,594,289</b>	<b>\$ 3,432,686</b>	<b>\$ 2,878,590</b>	<b>\$ 2,645,740</b>

The Following chart outlines historical net cost of Public Safety Services to the taxpayers reported in net dollars spent per capita.

<b>Public Safety Departmental Cost Per Capita 5 Year Comparison</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
Patrol Division	\$ 78.24	\$ 90.16	\$ 91.39	\$ 93.19	\$ 73.82
Detention Center	\$ 52.44	\$ 25.65	\$ 26.37	\$ 16.80	\$ 7.27
Commissary I Fund	Net Gain	\$ .15	Net Gain	\$ 0.54	Net Gain
Improvement Project	\$ 6.41	\$ 6.86	\$ 7.02	\$ 6.94	\$ 7.00
Cap Fac III Detention	Net Gain	\$ 1.15	Net Gain	Net Gain	Net Gain
Emergency Management	\$ 2.11	\$ 4.89	\$ 1.99	N/A	\$ 1.58
Fire Warden	\$ 1.12	\$ .94	\$ 4.82	\$ 0.97	\$ 1.02
Fire District	N/A	Net Gain	Net Gain	\$ 0.60	Net Gain
<b>TOTALS</b>	<b>\$ 139.70</b>	<b>\$ 129.74</b>	<b>\$ 130.40</b>	<b>\$ 119.04</b>	<b>\$ 73.15</b>

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

**Service Type 3 –Public Works  
 Provided by the Road & Bridge, County Road Fund and GIS Mapping Departments**

<b>County Road &amp; Bridge Department</b>		
<b>Spent</b>	<b>857,559</b>	The Goshen County Road and Bridge Department interacts with the County Engineer, several WYDOT Departments and federal agencies to maintain, repair and construct 1,100 miles of roads, 65 major bridges and numerous smaller structures. The staff is comprised of the superintendent, shop foreman, field foreman, nine operators and one office assistant. The department has completed the following projects within the past fiscal year. <p style="text-align: center;"><b><u>Major Projects</u></b></p> <ul style="list-style-type: none"> <li>• Constructed 1 bridge crossing Horse Creek using BROS and CRF funding.</li> <li>• Crushed 80,000 cubic yards of 3/4 minus modified GR spec road surface material.</li> <li>• Acquired additional road easements for South Torrington Roads.</li> <li>• Established 1 living snow fence in cooperation with the South Goshen Conservation District.</li> <li>• Reconstructed and resurfaced 20 miles of gravel surfaced road.</li> </ul> <p style="text-align: center;"><b><u>Anticipated Projects for fiscal year 2011-2012</u></b></p> <ul style="list-style-type: none"> <li>• Rehabilitation of the Lingle/Veteran Road using CRF, State Impact funds, CBG funds, and funding from oil and gas operators.</li> <li>• Reconstruct and rehabilitate 10 miles of Van Tassell Road using CBG, CRF and Industrial Road Program funds.</li> <li>• Reconstruct and resurface 30 miles of gravel surfaced road.</li> <li>• Continue to research and build data base for county road easements and ownership.</li> </ul>
<b>Budgeted 2010/2011</b>	<b>1,064,226</b>	
<b>Funds Generated</b>	<b>7,883</b>	
<b>Net Department Cost</b>	<b>849,676</b>	
<b>Net Cost per Citizen</b>	<b>64.13</b>	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<b>County Road Fund (CRF)</b>		
<b>Spent</b>	<b>1,332,087</b>	This fund contains revenue generated from Wyoming Department of Revenue fuel and mineral taxes. Distributions are restricted to the repair and construction of the county road system.
<b>Budgeted 2010/2011</b>	<b>3,414,618</b>	
<b>Funds Generated</b>	<b>821,554</b>	
<b>Net Department Cost</b>	<b>510,533</b>	
<b>Net Cost per Citizen</b>	<b>38.53</b>	
<b>Balance as of 6/30/11</b>	<b>818,975</b>	
		<b>Capital Projects</b>
		<b>CRF 10-01 Gravel Crushing</b> 460,607.26
		<b>CRF 0781 Paving Rehab</b> 14,683.50
		<b>CRF 0801 Road Maintenance</b> 173,577.80
		<b>CRF 10-02 Living Snow Fence</b> 4,287.57
		<b>CRF 10-03 Bridge EYB</b> 681.25
		<b>CRF 10-04 Rural Road safety</b> 1,752.25
		<b>CRF 34 Survey/Engineering</b> 61,723.25
		<b>CRF 63 Horse Creek Bridge</b> 40,174.54
		<b>CRF 64 Bear Creek Bridge</b> 5,068.01
		<b>CRF 68 Gravel Royalty</b> 38,631.99
		<b>CRF 71 Easement Acquisitions</b> 40,383.84
		<b>CRF Other</b>
		<b>CRF 0580</b> 151,777.29
		<b>CRF Other - Other</b> <u>1,248.68</u>
		<b>Total CRF Other</b> 153,025.97
		 <b>CRF#11-01 College Drive</b> <u>516.25</u>
		<b>Total Capital Projects</b> 1,011,206.97
		<b><u>Major Projects</u></b>
		<ul style="list-style-type: none"> <li>• Constructed 1 bridge crossing Horse Creek using BROS and CRF funding.</li> <li>• Crushed 80,000 cubic yards of 3/4 minus modified GR spec road surface material.</li> <li>• Acquired additional road easements for South Torrington Roads.</li> <li>• Established 1 living snow fence in cooperation with the South Goshen Conservation District.</li> <li>• Reconstructed and resurfaced 20 miles of gravel surfaced road.</li> </ul>
		<b><u>Anticipated Projects for fiscal year 2011-2012</u></b>
		<ul style="list-style-type: none"> <li>• Rehabilitation of the Lingle/Veteran Road using CRF, State Impact funds, CBG funds, and funding from oil and gas operators.</li> <li>• Reconstruct and rehabilitate 10 miles of Van Tassell Road using CBG, CRF and Industrial Road Program funds.</li> <li>• Reconstruct and resurface 30 miles of gravel surfaced road.</li> <li>• Continue to research and build data base for county road easements and ownership.</li> </ul>

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

The Following chart outlines historical cost of Public Works Services in total dollars spent

<b>Public Works Services Expenses 5 Year Comparison</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
County Road & Bridge	\$ 857,559	\$ 1,087,633	\$ 1,118,831	\$ 1,243,924	\$ 1,274,228
Public Works	N/A	N/A	\$ 94,001	\$ 92,798	N/A
County Road Fund	\$ 1,332,087	\$ 1,425,778	\$ 1,901,076	\$ 376,421	\$ 451,317
<b>TOTALS</b>	<b>\$ 2,189,646</b>	<b>\$ 2,513,411</b>	<b>\$ 3,113,909</b>	<b>\$ 1,713,143</b>	<b>\$ 1,725,545</b>

The Following chart outlines historical net cost of Public Works Services to the taxpayers reported in net dollars spent per capita

<b>Public Works Departmental Cost Per Capita 5 Year Comparison</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
County Road & Bridge	\$ 64.13	\$ 87.78	\$ 90.87	\$ 101.46	\$ 91.62
Public Works	N/A	N/A	\$ 7.56	\$ 7.59	N/A
County Road Fund	\$ 38.53	Net Gain	\$ 2.50	Net Gain	Net Gain
<b>TOTALS</b>	<b>\$ 102.67</b>	<b>\$ 85.66</b>	<b>\$ 100.94</b>	<b>\$ 109.05</b>	<b>\$ 91.62</b>

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

**Service Type 4 –General Health and Welfare Services  
Provided by Four Departments**

<b>Health Officer Department</b>		
<b>Spent</b>	<b>14,200</b>	The County Health Officer’s responsibilities include education and familiarity with any health issues that could threaten the county’s residents. This officer also coordinates health related issues directed from the state level. Effective March 2010 thru August 2010 the county received State Health Department payments of \$1,000.00 per month to pass through to the County Health Officer. This additional pay is intended to help strengthen the county and local response to Public Health Emergencies.
<b>Budgeted 2010/2011</b>	<b>1,200</b>	
<b>Amended Budget</b>	<b>14,200</b>	
<b>Fees Generated</b>	<b>12,000</b>	
<b>Net Department Cost</b>	<b>2,200</b>	
<b>Net Cost per Citizen</b>	<b>.17</b>	

<b>Public Health</b>		
<b>Spent</b>	<b>426,919</b>	Public Health provides comprehensive health services to all Goshen county residents. Twenty-three public health programs, including maternal family health, children’s special health, disease epidemiology, family planning and public health preparedness are offered. This agency is housed in a county owned building. Staff consists of two full time R.N’s, one full time ANP, one part time R.N., one part time contracted R.N., one part time PHRC, one part time contracted administrative assistant and one full time secretary. This staff provides 179 nursing hrs/week, 60 clerical hrs/week, and 24 preparedness hrs/week. In the year 2010-2011, Public Health provided 7,450 community service hours. Family planning has 197 active clients with 900 client encounters. Pediatric Clinic and Children’s Special Health has 95 clients with 61 of those clients receiving intensive case management. 74 Welcome Home visits were made, 380 Nurse Family Partnership visits were made, and 75 clients were in the Best Beginnings Program. 620 residents were triaged for health problems and 234 long term care reviews were done. 1,319 children received immunizations and 850 adults received flu vaccinations.
<b>Budgeted 2010/2011</b>	<b>318,037</b>	
<b>Amended Budget</b>	<b>428,037</b>	
<b>Funds Generated</b>	<b>369,872</b>	
<b>Net Department Cost</b>	<b>57,046</b>	
<b>Net Cost per Citizen</b>	<b>4.31</b>	

<b>Women Infant Child (WIC)</b>		
<b>Spent</b>	<b>51,404</b>	WIC serves Goshen and Niobrara Counties. The department is housed in a Goshen County owned building. Ninety percent of their effort is exerted in Goshen County, with one clinic held in Lusk every month. The expenditures of this department are fully reimbursed to Goshen County by the State of Wyoming but reimbursements are received two to three months after expenses are paid out of the county general fund. They provide supplemental nutritious foods to families that qualify based on income guidelines and have approximately 400 cases open at any given time. To qualify for services, families must have a child under the age of five or be a pregnant, breastfeeding or postpartum woman. Staff includes a Clinic Supervisor paid by the State of Wyoming, and an Office Manager and a Nutritionist paid by the county.
<b>Budgeted 2010/2011</b>	<b>62,705</b>	
<b>Funds Generated</b>	<b>49,198</b>	
<b>Net Department Cost</b>	<b>2,207</b>	
<b>Net Cost per Citizen</b>	<b>.17</b>	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<b>Goshen County Weed &amp; Pest</b>		
<b><u>Weed &amp; Pest</u></b>		Goshen County <b>Weed and Pest</b> controls noxious weeds, mosquitoes, grasshoppers and prairie dogs. We offer different pesticides for retail sale to control these pests and also offer commercial application. We work in partnership with private, county, state and federal government entities to accomplish our mission. We operate with two full time employees and up to eighteen summer employees. Funding is from two mill levies, grants, federal funding and contracts with private and government entities. The first mill levy is for general weed control and the second mill levy is for control of two noxious weeds and pests and we have designated them to be Leafy spurge and Canada thistle. We also sprayed over 40,000 acres of grasshoppers in 2011.
<b>Spent</b>	<b>979,006</b>	
<b>Budgeted 2010/2011</b>	<b>1,158,100</b>	
<b>Amended Budget</b>	<b>672,000</b>	
<b>Funds Generated</b>	<b>792,533</b>	
<b>Net Department Cost</b>	<b>186,474</b>	
<b>Net Cost per Citizen</b>	<b>14.07</b>	
<b><u>Leafy Spurge</u></b>		There are 20 land managers in the <b>Leafy Spurge</b> management areas with 10,000 acres protected with about 15% acres actually sprayed. There are over 100 customers that we service with over the counter sales and commercial application. Our summer employees have sprayed over 7,500 acres for noxious weeds.
<b>Spent</b>	<b>162,590</b>	
<b>Budgeted 2010/2011</b>	<b>258,600</b>	
<b>Amended Budget</b>	<b>198,600</b>	
<b>Funds Generated</b>	<b>26,837</b>	
<b>Net Department Cost</b>	<b>135,753</b>	
<b>Net Cost per Citizen</b>	<b>10.25</b>	
<b><u>CRM</u></b>		We have over 100,000 acres in the <b>CRM</b> weed management area.
<b>Spent</b>	<b>92,655</b>	
<b>Budgeted 2010/2011</b>	<b>327,000</b>	
<b>Funds Generated</b>	<b>86,590</b>	
<b>Net Department Cost</b>	<b>6,065</b>	
<b>Net Cost per Citizen</b>	<b>.46</b>	
<b><u>Mosquito</u></b>		20,000 acres were sprayed by airplane for <b>Mosquito</b> control. We also carried out a ground control program.
<b>Spent</b>	<b>124,394</b>	
<b>Budgeted 2010/2011</b>	<b>117,900</b>	
<b>Funds Generated</b>	<b>616</b>	
<b>Net Department Cost</b>	<b>123,778</b>	
<b>Net Cost per Citizen</b>	<b>9.34</b>	

The Following chart outlines historical cost of Health & Welfare Services in total dollars spent

<b>Health &amp; Welfare Services Expenses 5 Year Comparison</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
Health Officer	\$ 14,200	\$ 5,100	\$ 1,200	\$ 1,200	\$ 1,200
Public Health	\$ 426,919	\$ 309,925	\$ 275,418	\$ 230,678	\$ 200,997
Women Infant Child (WIC)	\$ 51,404	\$ 39,908	\$ 32,078	\$ 34,458	\$ 36,397
Weed & Pest General	\$ 979,006	\$ 368,394	\$ 206,918	\$ 344,351	\$ 442,843
Weed & Pest Leafy Spurge	\$ 162,590	\$ 267,871	\$ 266,881	\$ 266,748	\$ 185,577
Weed & Pest CRM	\$ 92,655	\$ 326,254	\$ 223,852	\$ 257,462	\$ 56,424
Weed & Pest Mosquito	\$ 124,394	\$ 88,743	\$ 123,478	\$ 74,602	\$ 59,567
<b>TOTALS</b>	<b>\$ 1,851,168</b>	<b>\$ 1,406,195</b>	<b>\$ 1,255,544</b>	<b>\$ 1,209,499</b>	<b>\$ 983,005</b>

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

The Following chart outlines historical net cost of Health & Welfare Services to the taxpayers reported in net dollars spent per capita

<b>Health &amp; Welfare Departmental Cost Per Capita 5 Year Comparison</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
Health Officer	\$ 0.17	Net Gain	\$ 0.10	\$ 0.10	\$ 0.10
Public Health	\$ 4.31	\$ 2.69	\$ 7.08	\$ 3.52	\$ 1.94
Women Infant Child (WIC)	\$ 0.17	Net Gain	Net Gain	\$ 0.10	\$ 0.48
Weed & Pest General	\$ 14.07	\$ 16.34	\$ 11.65	\$ 11.73	\$ 9.53
Weed & Pest Leafy Spurge	\$ 10.25	\$ 10.66	\$ 6.73	\$ 16.08	\$ 4.62
Weed & Pest CRM	\$ 0.46	Net Gain	\$ 2.02	\$ 11.76	Net Gain
Weed & Pest Mosquito	\$ 9.34	Net Gain	Net Gain	Net Gain	Net Gain
<b>TOTALS</b>	<b>\$ 38.76</b>	<b>\$ 22.97</b>	<b>\$ 25.97</b>	<b>\$ 43.29</b>	<b>\$ 16.67</b>

**Service Type 5 –Culture and Recreation Services  
Provided by the Fair, Library and Recreation Departments**

<b>Goshen County Fair</b>		
<b><u>Fair Grounds Operation</u></b>		Fair Grounds income is .8 mil levy; interest from Capital Facility II account and facility related revenue. Main expenditures are Fair week and utilities. The Fair Grounds General Manager works with a seven member Board, who are appointed by the County Commissioners to a five year term.
<b>Spent</b>	<b>350,922</b>	
<b>Budgeted 2010/2011</b>	<b>350,000</b>	
<b>Amended Budget</b>	<b>424,735</b>	
<b>Funds Generated</b>	<b>177,515</b>	
<b>Net Department Cost</b>	<b>173,477</b>	
<b>Net Cost per Citizen</b>	<b>13.09</b>	
<b><u>Fair Event</u></b>		
<b>Spent</b>	<b>94,522</b>	
<b>Budgeted 2010/2011</b>	<b>100,000</b>	
<b>Amended Budget</b>	<b>106,200</b>	
<b>Funds Generated</b>	<b>83,016</b>	
<b>Net Department Cost</b>	<b>11,506</b>	
<b>Net Cost per Citizen</b>	<b>.87</b>	

<b>Goshen County Library</b>		
<b>Spent</b>	<b>454,220</b>	The library receives tax dollars under a 1.7 mill levy to fund library service based on a collection of print and electronic materials for the common use of county residents with current registered patrons totaling 5,103. The library operates within the statewide Wyoming Libraries Database (WYLD) consortium consisting of more than 80 libraries. As a result, their service area extends to the State of Wyoming and other States in the US. The library is managed by its Director and governed by a five-member board with its members being appointed by the County Board of Commissioners to three-year terms. Duties of board members are outlined in Wyoming Statutes. Most simply the board hires the county librarian, approves the annual budget and sets policy to guide library operations.
<b>Budgeted 2010/2011</b>	<b>429,538</b>	
<b>Amended Budget</b>	<b>488,286</b>	
<b>Funds Generated</b>	<b>165,680</b>	
<b>Net Department Cost</b>	<b>288,540</b>	
<b>Net Cost per Citizen</b>	<b>21.78</b>	
		The library has used the Intuit Enterprise accounting system since 2004, incorporating best business practices recommended by Russell Business Services over the years.



GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<p>Library Continued</p>	<p>Their staff of one part-time and five full-time employees provided the following during FY2010-2011:</p> <ul style="list-style-type: none"> <li>• Offered direct personal service to 58,474 patrons who visited the library</li> <li>• Served the public 2,446 hours during 301 days Monday through Saturday year round, experienced two weather closures</li> <li>• Circulated 65,717 books, magazines, audio books, videos using the statewide Sirsi system as a Wyoming Libraries Database member; total includes 23,760 juvenile circulations</li> <li>• Loaned 14 pieces of equipment to library patrons</li> <li>• Borrowed 436 items in-state and 16 out-of-state; loaned 561 in-state items and 71 out-of-state items; plus renewed 128 Interlibrary Loan items</li> <li>• Sent or received Fax transmissions for 904 patrons</li> <li>• Laminated 82 projects resulting from patron requests</li> <li>• Used computer access &amp; technical support through county Information &amp; Technology;</li> <li>• Offered wireless service, 669 known uses; unable to gather statistics on users accessing wireless service after hours and in the parking lot during business hours</li> <li>• Provided free Internet access to 12,328 individuals on 6 public terminals</li> <li>• Meeting room was used 23 times for an audience of 86 people</li> <li>• Assisted 348 patrons with public computer problems</li> <li>• Assisted 561 patrons at the public photocopy machine</li> <li>• Reported total of 5,103 registered patrons on June 30, 2011</li> <li>• Offered 61 story time sessions with 981 listeners attending</li> <li>• Dial-A-Story statistics were unavailable at the time of this report</li> <li>• Made 147 visits to homebound individuals</li> <li>• Purchased and processed new materials, ending the year with 42,706 total copies owned by Goshen County</li> <li>• Answered 2,107 reference questions</li> <li>• Hosted 9 family programs, estimated attendance 293</li> </ul> <p>The 12 family night programs demonstrate the library's response to providing programming of interest to families about once a month. Many of the programs were designed especially to appeal to youngsters; however, the audiences included a range of ages.</p> <p>Wyoming State Library manages State and Federal funds for Wyoming for the benefit of Wyoming libraries. Through statewide contracts the county library is able to offer 35 databases locally that would cost more than \$300,000 if these were subscribed to individually. The State and Federal funds are key to the library's ability to provide broad access to current information electronically.</p> <p>Centralized Purchasing account for Goshen County Library, maintained at the Wyoming State Library, showed a balance of \$51,667.77 on June 30, 2011. This account enables volume discounts on purchases of library materials and equipment, maximizing the purchasing power of library funds. All public funds are made available to the Auditor for the annual official audit of the Goshen County Library. Through quality buying, Goshen County remains one of the top 1/3 of net lenders through interlibrary loan in Wyoming, library to library.</p> <p>Respectfully submitted,          Isabel M. Hoy, Director          Goshen County Library</p>
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GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

The library also maintains the **Goshen County Library Foundation**. Incorporated on March 12, 1984, it is a 501[c]3 nonprofit organization. Its purpose is to encourage gifts and donations and provide supplemental funding of library services. All private funds such as memorials, donations and income from Goshen County Library Foundation purchases, including the public copier, are maintained through a separate bank account and accounting file. These items are also audited annually by a third party. Transactions from this fund are not recorded in the county’s financial statement. Two main projects of the Foundation included continuing raising money for the Endowment Challenge project and securing a loan for \$145,000 enabling the purchase of the vacated city property located at 2017 East A St.

Goshen County Library Foundation board accepted the challenge of the Wyoming State Legislature to raise a minimum of \$98,550 through the Endowment Challenge project. Private contributions rose from \$102,820.90 by June 30, 2010 to \$118,741.08 by June 30, 2011. The State of Wyoming continues to match \$3 for each \$1 raised. The challenge project ends on June 30, 2013. The endowment project is managed by the Goshen County Library Foundation Board of Directors through the Goshen County Librarian.

<b>Goshen County Recreation Office</b>		
<b>Spent</b>	<b>54,004</b>	The Goshen County Recreation Office was opened on March 6, 2006. In the past year \$41,239 of the total net expenses was funded with fifth penny tax funds. The office is staffed by the recreation director and her assistant.
<b>Budgeted 2010/2011</b>	<b>40,000</b>	
<b>Amended Budget</b>	<b>54,400</b>	
<b>Funds Generated</b>	<b>12,765</b>	
<b>Net Department Cost</b>	<b>41,239</b>	
<b>Net Cost per Citizen</b>	<b>3.11</b>	
<b><u>Recreation Dept fund</u></b>		The office was created to help centralize recreation for the residents of Goshen County and those moving here. We assist with registration, scheduling, questions, background checks, information about what is available and what is coming up and acting as a go between to find who is in charge of what recreation. We are currently gearing up to host our 6th annual basketball tournament in November, begin Adult Co Ed Volleyball in January and taking registrations for soccer and football. Our office is funded by the 5th penny and we are open from 12 noon to 6 pm Monday through Friday. <b>Recreation Department fund</b> is used for tracking fund raising and grant revenue that is utilized to provide additional recreation department projects and services not covered by this departments allocated budget.
<b>Spent</b>	<b>15,300</b>	
<b>Budgeted 2010/2011</b>	<b>0</b>	
<b>Amended Budget</b>	<b>20,000</b>	
<b>Funds Generated</b>	<b>24,629</b>	
<b>Net Department Cost</b>	<b>(9,330)</b>	
<b>Net Cost per Citizen</b>	<b>(.70)</b>	
<b>Balance as of 6/30/11</b>	<b>11,527.22</b>	

The Following chart outlines historical cost of Culture and Recreation Services in total dollars spent

<b>Culture &amp; Recreation Services Expenses 5 Year Comparison</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
Fair Grounds Operations	\$ 350,992	\$ 376,727	\$ 392,173	\$ 89,593	\$ 403,865
County Fair Event	\$ 94,522	\$ 91,218	N/A	N/A	N/A
Library	\$ 454,220	\$ 365,435	\$ 512,822	\$ 76,756	\$ 285,503
Recreation Office	\$ 54,004	\$ 79,545	\$ 106,878	\$ 47,450	\$ 44,447
Recreation Dept Fund	\$ 15,300	\$ 18,002	\$ 13,309	\$ 9,951	\$ 8,867
<b>TOTALS</b>	<b>\$ 969,037</b>	<b>\$ 930,927</b>	<b>\$ 1,025,182</b>	<b>\$ 823,750</b>	<b>\$ 742,682</b>

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

The Following chart outlines historical net cost of Culture and Recreational Services to the taxpayers reported in net dollars spent per capita

<b>Culture &amp; Recreation Departmental Cost Per Capita 5 Year Comparison</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
Fair Grounds Operations	\$ 13.09	\$ 18.76	\$ 13.31	\$ 23.93	\$ 12.98
County Fair Event	\$ .87	\$ .49	N/A	N/A	N/A
Library	\$ 21.78	\$ 22.74	\$ 22.26	\$ 21.19	\$ 22.74
Recreation Office	\$ 3.11	\$ 4.05	\$ 6.73	\$ 3.82	\$ 3.15
Recreation Dept Fund	Net Gain	\$ .16	Net Gain	\$ 0.09	N/A
<b>TOTALS</b>	<b>\$ 38.15</b>	<b>\$ 46.03</b>	<b>\$ 42.22</b>	<b>\$ 49.03</b>	<b>\$ 38.87</b>

**Service Type 6 –Goshen County Health Facility Fund**

Goshen County’s proprietary Health Facility Fund includes Evergreen Court, Goshen Care Center and Goshen Alzheimer Facility. They are overseen by the Goshen Care Center Joint Powers Board. This is a seven member Board with six members being appointed by the Goshen County Commissioners and one member appointed by the Torrington City Council.

<b>Evergreen Court</b>																		
<b>Spent</b>	<b>448,580</b>	<p><b>Evergreen Court</b>-This 23 room boarding home managed by Banner Health Systems. Services include three meals per day, laundry, housekeeping and basic cable. The facility is operated by a manager, six full-time, three part-time employees and two per diem employees. Included in these numbers are one full-time and one part-time night attendant. Occupancy was 92% for the past fiscal year. A room rate increase of 3.5% was implemented on 1/1/2011.</p> <p>A 5 year capital expense plan was submitted with the following proposed expenses. 2007- \$25,260, 2008 - \$18,250, 2009 - \$ 27,750, 2010 - \$34,025 and 2011 - \$11,775</p> <table border="1"> <thead> <tr> <th>Facility Overview Description</th> <th>Number Available</th> <th>Monthly Rental</th> <th>Annual Rental Each</th> </tr> </thead> <tbody> <tr> <td>Single Units</td> <td>20</td> <td>\$1,709</td> <td>\$34,180</td> </tr> <tr> <td>Double Units</td> <td>2</td> <td>\$2,022</td> <td>\$48,526</td> </tr> <tr> <td>Apartments</td> <td>1</td> <td>\$2,663</td> <td>\$31,956</td> </tr> </tbody> </table>	Facility Overview Description	Number Available	Monthly Rental	Annual Rental Each	Single Units	20	\$1,709	\$34,180	Double Units	2	\$2,022	\$48,526	Apartments	1	\$2,663	\$31,956
Facility Overview Description	Number Available		Monthly Rental	Annual Rental Each														
Single Units	20		\$1,709	\$34,180														
Double Units	2		\$2,022	\$48,526														
Apartments	1		\$2,663	\$31,956														
<b>Budgeted 2010/2011</b>	<b>466,500</b>																	
<b>Funds Generated</b>	<b>447,284</b>																	
<b>Net Department Cost</b>	<b>1,296</b>																	
<b>Net Cost per Citizen</b>	<b>.10</b>																	

<b>Goshen Care Center / Goshen Alzheimer Unit</b>		
<b>Spent</b>	<b>447,576</b>	<p>Goshen Care Center Joint Powers Board maintains ownership and oversight responsibilities for the Goshen Care Center, which includes a 75 bed nursing home and a 28 bed facility for Alzheimer residents.</p> <p>Construction was completed on the Alzheimer facility in July, 2009. The only debt outstanding on the building at June 30, 2011 is \$288,000 on a zero interest loan, payable to Wyrulec Company as part of a USDA Rural Economic Development program.</p> <p>The Care Center is leased to Banner Health Services for \$11.50 per resident per day. Average lease revenues for the year ended June 30, 2011</p>
<b>Budgeted 2010/2011</b>	<b>795,323</b>	
<b>Funds Generated</b>	<b>426,352</b>	
<b>Net Department Cost</b>	<b>21,224</b>	
<b>Net Cost per Citizen</b>	<b>1.60</b>	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<p><b>Goshen Care Center / Goshen Alzheimer Unit Continued</b></p>		<p>were \$32,230 per month, which represents an approximate 90% average capacity. The Goshen Care Center Joint Powers Board is responsible for equipment replacement and building maintenance, and subsidizes operations if necessary to allow Banner Health operational breakeven. Operation subsidies totaled \$297,863 for the year ended June 30, 2011.</p>
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The Following chart outlines historical cost of Health Facility Services in total dollars spent

<b>Health Facility Services Expenses 5 Year Comparison</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
Evergreen Court	\$ 448,580	\$ 433,882	\$ 427,193	\$ 423,470	\$ 378,601
Care Center / Alzheimer Unit	\$ 447,576	\$ 361,675	\$ 4,294,373*	\$ 324,379	\$ 153,269
<b>TOTALS</b>	<b>\$ 873,635</b>	<b>\$ 795,557</b>	<b>\$ 4,721,566</b>	<b>\$ 747,848</b>	<b>\$ 531,870</b>

\*Includes Facility Construction

The Following chart outlines historical net cost of Health Facility Services to the taxpayers reported in net dollars spent per capita

<b>Health Facility Services Cost Per Capita 5 Year Comparison</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
Evergreen Court	\$ .10	\$ .25	Net Gain	\$ 1.14	Net Gain
Care Center/Alzheimer Unit	\$ 1.60	Net Gain	\$ 68.49 *	Net Gain	Net Gain
<b>TOTALS</b>	<b>\$ 1.70</b>	<b>Net Gain</b>	<b>\$ 66.75</b>	<b>\$ 1.14</b>	<b>Net Gain</b>

\*Includes Facility Construction

**All Government Service Types Historical Financial Summary**

The following chart outlines historical cost for General Government Services by service type in total dollars spent

<b>Government Services Type Expenses 5 Year Comparison</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
1. General Government	\$ 4,869,198	\$ 3,317,899	\$ 3,602,579	\$ 3,205,872	\$ 3,005,216
2. Public Safety	\$ 3,272,238	\$ 3,594,289	\$ 3,373,739	\$ 2,719,730	\$ 2,496,166
3. Public Works	\$ 2,189,646	\$ 2,513,411	\$ 3,113,909	\$ 1,713,143	\$ 1,725,545
4. Health & Welfare	\$ 1,851,168	\$ 1,406,195	\$ 1,255,544	\$ 1,209,499	\$ 983,005
5. Culture & Recreation	\$ 969,037	\$ 930,927	\$ 1,025,182	\$ 823,750	\$ 742,682
6. Health Facility Fund	\$ 896,156	\$ 795,557	\$ 4,721,566	\$ 747,848	\$ 531,870
<b>GRAND TOTALS</b>	<b>\$ 14,047,443</b>	<b>\$ 12,558,277</b>	<b>\$ 17,092,519</b>	<b>\$ 10,419,842</b>	<b>\$ 9,484,484</b>

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

The following chart outlines historical percentage of total budget spent General Government Services By service type

<b>Government Services Type Percentage of Total Budget Spent 3 Year Comparison</b>			
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>
1. General Government	77%	85%	89%
2. Public Safety	90%	96%	96%
3. Public Works	49%	61%	93%
4. Health & Welfare	78%	83%	80%
5. Culture & Recreation	98%	95%	83%
6. Health Facility Fund	71%	72%	84%

The following chart outlines historical cost for General Government Services by service type reported in Net Cost per Capita

<b>Government Services Types Cost Per Capita</b>					
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
1. General Government	\$ 119.88	\$ 140.46	\$ 228.47	\$ 211.17	\$ 196.84
2. Public Safety	\$ 139.70	\$ 129.74	\$ 125.58	\$ 111.13	\$ 82.67
3. Public Works	\$ 102.67	\$ 85.66	\$ 100.94	\$ 109.05	\$ 91.62
4. Health & Welfare	\$ 38.76	\$ 22.97	\$ 25.97	\$ 43.29	\$ 16.67
5. Culture & Recreation	\$ 38.15	\$ 46.03	\$ 42.22	\$ 49.03	\$ 38.87
6. Health Facility Fund	\$ 1.70	Net Gain	\$ 66.75	\$ 1.14	Net Gain
<b>GRAND TOTALS</b>	<b>\$ 440.85</b>	<b>\$ 424.86</b>	<b>\$ 589.93</b>	<b>\$ 524.81</b>	<b>\$ 426.67</b>

**Financial Management Issues**

**1. Fund Equity:**

Fund balances for each county entity for the year end indicated were:

<b>Description</b>	<b>1 Year change in unrestricted funds</b>	<b>Year Ended June 30, 2011</b>	<b>Year Ended June 30, 2010</b>	<b>Year Ended June 30, 2009</b>
<b>General Fund Unrestricted</b>	-327,135	998,481	1,325,616	2,238,229
<b>General Restricted &amp; Reserved</b>	2,688,009	11,750,675	9,062,666	7,785,105
<b>County General total</b>	<b>2,360,874</b>	<b>12,749,156</b>	<b>10,388,283</b>	<b>10,023,334</b>
<b>Fair</b>	-108,309	2,630,463	2,738,772	2,803,485
<b>Library</b>	-13,160	208,015	221,175	224,614
<b>Weed &amp; Pest</b>	-125,207	793,731	918,938	787,067
<b>Special Revenue Totals</b>	<b>-246,676</b>	<b>3,632,209</b>	<b>3,878,885</b>	<b>3,815,165</b>
<b>*Evergreen Court</b>	-12,213	27,592	39,805	7,615
<b>Go Care Center/Alzheimer's</b>	50,706	7,087,646	7,299,548	7,530,471
<b>Health Fund Totals</b>	<b>38,563</b>	<b>7,115,238</b>	<b>7,339,353</b>	<b>7,538,086</b>
<b>Total All Entities</b>	<b>-535,248</b>	<b>23,496,603</b>	<b>21,606,521</b>	<b>21,376,585</b>

*\*Evergreen Court ownership restated as part of the County General Fund as of 6/30/2008*

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Combined fund equity has increased by 1.89 million this past year while cash reserves have decreased by \$535,248. County wide capital assets increased by 2.3 million.

Following is a summary of cash reserves maintained throughout the County Government

Entity	Reserve Purpose	Required	Actual as of 6/30/11	Segregated Cash	Three Month Expenses Are Approximately:
County General	Cash Flow Board Designated Reserve	0	900,000	Yes	1,980,000
Abandon Vehicles	Vehicle Removal	0	1,224	Yes	N/A
Detention	Facility Maintenance	0	163,669	No	N/A
CRF County Road	Road Projects & Maintenance	0	818,975	No	N/A
5 <sup>th</sup> Penny Tax	Fifth Penny Tax Distributions	0	437,197	No	N/A
County Fire Fund	Emergency Fire	0	14,980	No	N/A
Fair	\$30,000 Cash Flow Reserve Goal Established	0	0	Yes	130,000
Fair-Facility Reserve	Facility Maintenance	200,000+	658,865	Yes	N/A
Library	Cash Flow	0	70,165	Yes	92,500
Library	Deprecation Reserve	0	43,355	Yes	
Weed & Pest	Operating Reserve Required by Statute	5,000	5,055	Yes	77,500
Leafy Spurge	Board Elected Reserve	0	0	Yes	60,000
Go Care Center/ Alzheimer's/ Evergreen	No Operating Reserve Cash was Carried Over into 10/11 Fiscal Year	0	0	No	250,000

County management will continue to evaluate these reserves with a goal of establishing a two to three month operating reserve for most entities.

**Areas of Concern and Discussion**

**Equipment Replacement and Building Repair Reserves and Capitalization Thresholds:**

Methods of addressing cyclic maintenance and replacement are continually evaluated. With approximately \$18.1 million worth of property improvements and over \$8.5 million of equipment and vehicles, the county is continually faced with equipment replacement or major repair issues. It is the goal to establish the depreciable life of equipment, vehicles and building improvements in the future by the governing board or its manager and establish annualized amounts to reserve in depreciation funds annually. These reserves have been established at the Library and in the 2010/2011 Fiscal Year one will be established for the IT Department.

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Capitalization thresholds have been set at \$5,000 for equipment & vehicles with a \$25,000 annual threshold set for individual County Road improvement projects.

**2. Grant Accounting**

As grant funds are received, they are booked to a deferred revenue liability account. Each month as qualifying expenses are incurred, transfers from the deferred revenue account to grant income are made. Each year end the remaining account balance will be reserved for future expenses or will be returned to the originator as unused grant proceeds.

**3. Retirement Benefits:**

The county continues to participate in an employee retirement program through Wyoming Retirement Systems.

<b>Retirement Benefits by Department</b>		
	<b>2010</b>	<b>As of Sept 2010</b>
County General	11.25%	14.12%
Sheriff Department	17.20%	17.20%

**4. Budget Accounting:**

The county has adopted the accrual basis of accounting for budgeting purposes.

**5. Budgeting and Amendments:**

**Budget Process:**

- A. Budgets should be submitted by May 1<sup>st</sup> each year for the following fiscal year.
- B. The proposed budgets will be reviewed by the appropriate board at either a regular or special meeting.
- C. The budget summary will be published with the minutes of the budget meeting at least one week prior to the final budget hearing date.
- D. The final hearing will be held and within 24 hours the final budget will be adopted.

**Budget Amendments:**

**A. Expenses**

- 1. The expense budget should include all anticipated expenditures, including those from grants and restricted use funds. If one entity (including all departments, fair and library) exceeds its budget projection but the county as a whole has not, the Board of Commissioners may by resolution transfer any unencumbered balance from one fund, department or account to another.
- 2. If any departments or entities expenses have exceeded the approved budget, a summary of the proposed budget amendment will be submitted to the appropriate Board at a meeting with public notice published in the local newspaper one week before the hearing date. At that hearing the amended budget can be approved.
- 3. The final budget analysis and amendments should be addressed prior to the fiscal year end. The final approved budgets with any amendments will be reported in the annual Management Discussion and Analysis Report.

# GOSHEN COUNTY, WYOMING

## MANAGEMENT DISCUSSION AND ANALYSIS

### **B. Income**

1. Amendments of the income portion of the budget may be made by resolution of the governing board and does not require publication or a hearing.

### **6. Factors that significantly impacted the budgets in 2010/2011 were:**

#### **Positive**

- We entered into fifth penny 18-24 month pilot program involving Platte and Goshen Counties called “Building the Wyoming We Want” (BW3). This is a study of potential growth and its impact and was completed June 11, 2011
- The South Torrington Water and Sewer Rehabilitation project will improve the South Torrington Infrastructure. South Torrington lies outside of City limits making it part of the County’s jurisdiction.
- The Consensus Block Grant awarded for 2008-2010 to Goshen County entities provided substantial funding over a two year period. The County directly benefited in the area of road improvements totaling 1 million dollars for the Van Tassel road project and \$300,000 for the gravel crushing project.
- The original total County budget for all entities and departments was \$20,055,510 with the final budget of \$18,557,150. Final expenses were \$14,047,443. The County as a whole came in under the original budget by 75%.
- Grant Revenue remained high at \$2,006,278.23.
- The County Received \$103,000 in mineral lease revenue.

#### **Negative**

- We had a substantial drop in the county jail revenues of approximately \$287,000 compared to last year.
- The Niobrara oil field development has been both negative and positive, with the initial impact creating increased expenses for Courthouse operations and road maintenance however in return there has been an increase in tax valuations and road improvement funds have become available to the County.

### **7. Factors that significantly impacted the 2011/2012 approved budgets were:**

#### **Positive**

- The Consensus Block Grant awarded for 2011-2012 to Goshen County entities provided substantial funding over a two year period. The County directly benefited in the area of road improvements totaling 504,000, \$400,000 for the Lingle Veteran Road project and the balance for the Railroad quiet zone project. The Van Tassel project carried over to the 2011/2012 year.
- County property valuations increased by approximately 4% while other counties throughout the state showed a sizeable decline in valuations.

#### **Negative**

- Substantial loss of jail revenues in last year and projected for the 2011/2012 year
- Hardship funding drop \$400-500,000
- Increased expenses from legal proceedings at the new state prison

### **8. Potential Liabilities: Pending or Threatened Litigation, Claims, and Assessments**

- Goshen Care Center Alzheimer’s Project: There are various issues between the Board, the general contractor and the architect. The general contractor and the



GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

Board have reached agreement on most of the issues; however, there remain issues relating to design, drainage and mechanical. Additionally, the Board may assert claims and/or countersuit against the architect and the general contractor. The litigation potential is moderate. The Board continues to review the matter and work towards a settlement.

- Dispute of Easement: On November 4, 2009, a suit was filed against Goshen County and the City of Torrington. The claim is that the City encroached upon property when the City erected an electrical power line to the new prison site. The County is named as a Defendant because the County granted a construction permit over and across the County right-of-way. The matter is set for hearing on August 18<sup>th</sup>, 2011. A trial for damages will only occur if this court determines liability against the County.

**9. Discussion of Capital Leases:**

<b>Jail Lease – L1</b>		
<b>Originator</b>	Wyoming Bank & Trust	The jail lease is between the Goshen County Improvement Projects Joint Powers Board and Goshen County. It began July 1, 1998 under a 17-year agreement. Rental amounts will total \$913,000. Interest will total \$512,346.06 for a total of \$1,425,346.06. Final payment of \$41,130 will be due 7/15/2015. The county is responsible for all maintenance, repairs, equipment replacement, assessments and insurance.
<b>Payments Due</b>	Semi-Annual Jan. 15 & July 15	
<b>Original Amount</b>	913,000.00	
<b>Payment Amount</b>	7/9/10 \$42,308.75	
<b>Payment Amount</b>	12/10/10 \$42,433.00	
<b>Payment Amount</b>	6/10/11 \$42,529.00	
<b>Originated</b>	7/1/1998	
<b>Maturity</b>	7/15/2015	
<b>Rate</b>	5.65%	

<b>Public Health / WIC Building Lease – L2 #1981</b>		
<b>Originator</b>	Platte Valley Bank	This 15-year agreement originated in September 2002 and runs through September 15, 2017. Payments are scheduled to total \$172,762.71 and are paid in monthly installments of \$582.01 from Public Health and \$400.00 from WIC totaling \$982.01. The county is responsible for all taxes and assessments, insurance and utilities. Appraised value on March 22, 2002 was \$265,000. A purchase option may be exercised at the time of the final payment. A \$125,000 grant was received from the State Land Investment Board for the balance of the acquisition price of this building.
<b>Payments Due</b>	Monthly on the 15 <sup>th</sup>	
<b>Original Amount</b>	\$125,000.00	
<b>Payment Amount</b>	\$ 982.01	
<b>Originated</b>	9/15/2002	
<b>Maturity</b>	9/15/2017	
<b>Rate</b>	4.92%	
<b>6/30/11 Balance</b>	\$ 29,130.24	

<b>Assessor Vehicle Lease – L7</b>		
<b>Originator</b>	Pinnacle Bank	The Assessors department leased this 2006 Ford pickup effective 1/3/2006 with a maturity of 1/10/2011. Vehicle cost was \$18,980.
<b>Payments Due</b>	Monthly on 10th	
<b>Original Amount</b>	\$ 18,980	Paid in full 1/13/2011
<b>Rate</b>	5.95%	
<b>Payment Amount</b>	\$ 367.63	
<b>Originated</b>	1/3/2006	
<b>Maturity</b>	1/10/2011	
<b>6/30/11 Balance</b>	Paid	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<b>Sheriff Vehicle Lease – L8 #8644</b>		
<b>Originator</b>	Platte Valley Bank Torrington	Sheriff Department lease for 2 new Dodge Durango's.
<b>Payments Due</b>	Annually beginning 6/10/09	Annual payments \$20,000 due 6/1 until maturity on
<b>Original Amount</b>	\$71,885.50	6/1/2012. The lease was paid in full 1 year early.
<b>Rate</b>	3.8%	
<b>Payment Amount</b>	\$20,000	
<b>Originated</b>	11/10/2008	
<b>Maturity</b>	6/1/2012	
<b>6/30/11 Balance</b>	Paid off	

<b>Road &amp; Bridge Road Grader Lease – L9</b>		
<b>Originator</b>	First State Bank	This 5-year lease agreement originated in May 2009 and runs through December 15, 2013. The lease payments are scheduled to total \$247,344.46 and are paid in annual installments of \$247,344.46. A purchase option may be exercised at the time of the final payment for \$1.00.
<b>Payments Due</b>	12/15 Beginning 2009	
<b>Original Amount</b>	\$1,137,017	
<b>Rate</b>	3.34%	
<b>Payment Amount</b>	\$247,344.46	
<b>Originated</b>	5/15/09	
<b>Maturity</b>	12/15/2013	
<b>6/30/11 Balance</b>	\$694,692.47	

<b>Weed and Pest WAM Lease – L10</b>		
<b>Originator</b>	WAM	This Weed and Pest WAM lease assisted with the remodel of the facility. It calls for Quarterly lease payments of \$1,250.
<b>Payments Due</b>	Quarterly Beginning Sept 2006	
<b>Original Amount</b>	\$50,000	
<b>Rate</b>	0%	
<b>Payment Amount</b>	\$5,000	
<b>Originated</b>	6/2006	
<b>Maturity</b>	6/2016	
<b>6/30/11 Balance</b>	\$25,000	

<b>Sheriff Vehicles Lease – L11</b>		
<b>Originator</b>	Platte Valley Bank	Sheriff Department lease for one 2009 GMC, one 2008 Chevy, one 2010 Chevy Suburban, one 2010 Dodge Charger, five 2010 Chevy Tahoe's & one 2008 Chevy Malibu. Three annual payments of \$74,872.66 due 7/10 until maturity on 7/10/2012.
<b>Payments Due</b>	Annually Beginning July 2010	
<b>Original Amount</b>	\$230,000.00	
<b>Rate</b>	3.560%	
<b>Payment Amount</b>	\$74,872.66	
<b>Originated</b>	9/2009	
<b>Maturity</b>	7/2012	
<b>6/30/11 Balance</b>	\$66,911.94	

<b>Points West Bank, Energy Lease – L12</b>		
<b>Originator</b>	Points West Bank	This lease was used to fund a portion of the 2010/2011 County facility energy improvement project that improved the energy efficiency of 9 County owned facilities. Repayment of this lease will come from the energy savings realized by each of the facilities estimated at \$58,500 annually.
<b>Payments Due</b>	Annually 6/1/11	
<b>Original Amount</b>	560,846	
<b>Rate</b>	4.97%	
<b>Payment Amount</b>	56,126.80	
<b>Originated</b>	9/1/10	
<b>Maturity</b>	6/1/2024	
<b>6/30/11 Balance</b>	\$525,857.02	

GOSHEN COUNTY, WYOMING

MANAGEMENT DISCUSSION AND ANALYSIS

<b>WAM WCDA Energy Lease – L13</b>		
<b>Originator</b>	WAM Assoc of Municipalities	This lease was used to fund a portion of the 2010/2011 County facility energy improvement project that improved the energy efficiency of 9 County owned facilities. Repayment of this lease will come from 5 <sup>th</sup> penny revenues.
<b>Payments Due</b>	Quarterly beginning 6/30/2011	
<b>Original Amount</b>	\$100,000.00	
<b>Rate</b>	0%	
<b>Payment Amount</b>	\$2,500.00	
<b>Originated</b>	3/31/2011	
<b>Maturity</b>	3/31/2021	
<b>6/30/11 Balance</b>	\$97,500	

<b>Wyrulec Lease – L14</b>		
<b>Originator</b>	Wyrulec	This lease is a grant through Rural Economic Development between Wyrulec and Goshen Care Center Joint Powers Board. It is a 0% interest rate with a 1% annual administrative fee on the unpaid balance.
<b>Payments Due</b>	Annually beginning 11/7/2009	
<b>Original Amount</b>	\$360,000.00	
<b>Admin Fee</b>	1% Annually	
<b>Payment Amount</b>	\$36,000.00	
<b>Originated</b>	11/7/2008	
<b>Maturity</b>	11/7/2018	
<b>6/30/11 Balance</b>	\$288,000.00	

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GOSHEN COUNTY, WYOMING

**STATEMENT OF NET ASSETS**

June 30, 2011

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 2,228,525	\$ 451,955	\$ 2,680,480
Investments	2,763,792	111,944	2,875,736
Receivables:			
Taxes	65,250	-	65,250
Accounts	45,106	42,898	88,004
Interest	5,327	-	5,327
Due from other governments	262,485	-	262,485
Prepaid items	36,516	-	36,516
Inventories	429,155	-	429,155
<b>NONCURRENT ASSETS</b>			
Land	909,271	217,954	1,127,225
Buildings and improvements	9,470,220	8,598,125	18,068,345
Equipment	7,905,608	590,633	8,496,241
Construction in process	137,519	-	137,519
Less: accumulated depreciation	(6,494,365)	(1,574,579)	(8,068,944)
Net capital assets	11,928,253	7,832,133	19,760,386
Total assets	17,764,409	8,438,930	26,203,339
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	1,051,711	268,265	1,319,976
Accrued compensated absences	385,044	-	385,044
Accrued interest payable	14,980	-	14,980
Deferred revenues	695,243	-	695,243
<b>NONCURRENT LIABILITIES</b>			
Due within one year	446,007	36,000	482,007
Due in more than one year	1,292,084	252,000	1,544,084
Total liabilities	3,885,069	556,265	4,441,334
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	10,190,162	7,544,133	17,734,295
Restricted	558,728	-	558,728
Unrestricted	3,130,450	338,532	3,468,982
Total net assets	\$ 13,879,340	\$ 7,882,665	\$ 21,762,005

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2011

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Functions/Programs Activities</b>				
<b>Primary Government</b>				
Governmental activities				
General government	\$ 2,900,691	\$ 343,428	\$ 1,219,427	\$ 340,961
Public safety	3,188,227	91,975	341,149	-
Public works	2,653,153	673,339	98,105	-
Health and welfare	568,111	40,335	322,588	-
Culture and recreation	1,006,366	49,413	-	-
Conservation of natural resources	107,509	-	-	-
Interest	82,603	-	-	-
Depreciation - unallocated	608,347	-	-	-
Total governmental activities	<u>11,115,007</u>	<u>1,198,490</u>	<u>1,981,269</u>	<u>340,961</u>
Business-type activities				
Enterprise funds	<u>1,042,470</u>	-	-	-
Total business-type activities	<u>1,042,470</u>	-	-	-
Total primary government	<u>\$ 12,157,477</u>	<u>\$ 1,198,490</u>	<u>\$ 1,981,269</u>	<u>\$ 340,961</u>

**General Revenues:**

- Property taxes
- Sales taxes
- Other taxes
- Licenses and permits
- Interest and investment revenue
- Other
- Rent
- Intergovernmental
- Sale of capital assets
- Total general revenues and transfers

Change in net assets

Net assets - beginning of year

Net assets - end of year

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Assets

Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (996,875)	\$ -	\$ (996,875)
(2,755,103)	-	(2,755,103)
(1,881,709)	-	(1,881,709)
(205,188)	-	(205,188)
(956,953)	-	(956,953)
(107,509)	-	(107,509)
(82,603)	-	(82,603)
(608,347)	-	(608,347)
<u>(7,594,287)</u>	<u>-</u>	<u>(7,594,287)</u>
-	(1,042,470)	(1,042,470)
-	(1,042,470)	(1,042,470)
<u>\$ (7,594,287)</u>	<u>\$ (1,042,470)</u>	<u>\$ (8,636,757)</u>
\$ 2,301,619	\$ -	\$ 2,301,619
1,795,002	-	1,795,002
1,652,300	-	1,652,300
18,223	-	18,223
21,179	2,492	23,671
654,908	37,627	692,535
966,878	833,517	1,800,395
749,531	-	749,531
50,381	-	50,381
<u>8,210,021</u>	<u>873,636</u>	<u>9,083,657</u>
615,734	(168,834)	446,900
<u>13,263,606</u>	<u>8,051,499</u>	<u>21,315,105</u>
<u>\$ 13,879,340</u>	<u>\$ 7,882,665</u>	<u>\$ 21,762,005</u>

GOSHEN COUNTY, WYOMING

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

June 30, 2011

	General Fund	Non-Major Special Revenue Funds	Total Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and temporary investments	\$ 947,789	\$ 1,280,736	\$ 2,228,525
Investments	1,931,416	832,376	2,763,792
Receivables:			
Taxes	8,543	26,739	35,282
Accounts	8,000	44,450	52,450
Interest	5,327	-	5,327
Due from other governments	262,485	-	262,485
Prepaid items	36,514	-	36,514
Inventory	293,400	135,755	429,155
Total Assets	<u>\$ 3,493,474</u>	<u>\$ 2,320,056</u>	<u>\$ 5,813,530</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 764,375	\$ 287,335	\$ 1,051,710
Accrued compensated absences	27,347	3,252	30,599
Deferred revenue	112,130	590,457	702,587
Total Liabilities	<u>903,852</u>	<u>881,044</u>	<u>1,784,896</u>
<b>FUND BALANCES</b>			
Fund balances			
Nonspendable	351,784	206,944	558,728
Restricted	437,197	-	437,197
Committed	998,848	-	998,848
Assigned	900,000	900,687	1,800,687
Unassigned	(98,207)	331,381	233,174
Total Fund Balances	<u>2,589,622</u>	<u>1,439,012</u>	<u>4,028,634</u>
Total Liabilities and Fund Balances	<u>\$ 3,493,474</u>	<u>\$ 2,320,056</u>	<u>\$ 5,813,530</u>

See Notes to Financial Statements.



GOSHEN COUNTY, WYOMING

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS**

June 30, 2011

**Total fund balances - governmental funds** \$ 4,028,634

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Cost of capital assets	18,422,618	
Less accumulated depreciation	<u>(6,494,365)</u>	11,928,253

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

Accrued compensated absences	(354,445)	
Long-term debt payable	(1,738,091)	
Accrued interest on long-term debt	<u>(14,980)</u>	(2,107,516)

Long-term receivables applicable to governmental activities and not due and collectible in the current period and therefore are not reported in fund balance in the governmental funds.

Accounts receivable		<u>29,969</u>
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**Total net assets - statement of net assets (governmental activities)** **\$ 13,879,340**

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES – GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2011

	Governmental Funds		Total Governmental Funds
	General Fund	Nonmajor - Special Revenue Funds	
<b>REVENUES</b>			
Taxes	\$ 1,553,526	\$ 741,298	\$ 2,294,824
Other taxes	3,419,530	27,772	3,447,302
Intergovernmental	833,531	-	833,531
Charges for services	475,738	807,395	1,283,133
Licenses and permits	18,223	-	18,223
Grant revenue	2,055,482	98,105	2,153,587
Interest	9,588	11,591	21,179
Rent income	924,692	145,186	1,069,878
Miscellaneous	320,768	230,739	551,507
Total revenue	<u>9,611,078</u>	<u>2,062,086</u>	<u>11,673,164</u>
<b>EXPENDITURES</b>			
Current:			
General government	3,034,092	-	3,034,092
Public safety	3,176,081	-	3,176,081
Public works	1,840,525	1,299,303	3,139,828
Health and welfare	491,204	-	491,204
Culture and recreation	148,613	882,709	1,031,322
Conservation of natural resources	106,439	-	106,439
Capital outlay	1,586,660	51,764	1,638,424
Debt service:			
Principal retirement	562,752	5,000	567,752
Interest	82,025	-	82,025
Total expenditures	<u>11,028,391</u>	<u>2,238,776</u>	<u>13,267,167</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,417,313)</u>	<u>(176,690)</u>	<u>(1,594,003)</u>
<b>OTHER FINANCING SOURCES</b>			
Proceeds from capital lease obligations	<u>660,846</u>	-	<u>660,846</u>
Total other financing sources	<u>660,846</u>	-	<u>660,846</u>
Net change in fund balance	(756,467)	(176,690)	(933,157)
Fund balance, beginning	<u>3,346,089</u>	<u>1,615,702</u>	<u>4,961,791</u>
Fund balance, ending	<u>\$ 2,589,622</u>	<u>\$ 1,439,012</u>	<u>\$ 4,028,634</u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO  
THE STATEMENT OF ACTIVITIES**

June 30, 2011

**Total net change in fund balances - governmental funds** \$ (933,157)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Net basis of fixed assets sold	(36,626)	
Expenditures for capital assets	2,233,642	
Less current year depreciation	<u>(698,235)</u>	1,498,781

Capital lease proceeds provide current resources to governmental funds, but issuing debt increases long-term debt liabilities in the statement of net assets. Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which proceeds exceed repayments.

Capital lease proceeds	(660,846)	
Principal payments on long-term debt	<u>567,752</u>	(93,094)

Some expenses reported in the statement of activities do not require current financial resources and therefore are not reported as expenditures in governmental funds.

Change in accrued compensated absences		(31,847)
Change in accrued interest payable		(578)

Some revenue reported in the statement of activities do not provide current financial resources and therefore are not reported as revenue in governmental funds.

Change in property taxes receivable		<u>6,795</u>
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**Change in net assets on statement of activities  
(governmental activities)** \$ 446,900

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS**

June 30, 2011

	Business-Type Activity <u>Enterprise Funds</u> <u>Combined</u>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 451,955
Investments	111,944
Accounts receivable	<u>42,898</u>
Total Current Assets	<u>606,797</u>
Noncurrent Assets	
Land	217,954
Buildings & improvements	8,598,125
Equipment	590,633
Accumulated depreciation	<u>(1,574,579)</u>
Total Noncurrent Assets	<u>7,832,133</u>
Total Assets	<u>\$ 8,438,930</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable	\$ <u>268,265</u>
Total Current Liabilities	<u>268,265</u>
Noncurrent Liabilities	
Due within one year	36,000
Due in more than one year	<u>252,000</u>
Total Noncurrent Liabilities	<u>288,000</u>
Total Liabilities	<u>556,265</u>
<b>NET ASSETS</b>	
Invested in capital assets (net of related debt)	7,544,133
Unrestricted	<u>338,532</u>
Total Net Assets	<u>\$ 7,882,665</u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
NET ASSETS-PROPRIETARY FUNDS**

For the Year Ended June 30, 2011

	Business-Type Activity Enterprise Funds <u>Combined</u>
<b>OPERATING REVENUES</b>	
Rent	\$ 833,517
Other income	<u>37,627</u>
Total operating revenue	<u>871,144</u>
<b>OPERATING EXPENSES</b>	
Personal services	302,868
Food purchases	53,317
General expenses	477,102
Depreciation	<u>209,183</u>
Total operating expenses	<u>1,042,470</u>
Operating (Loss)	<u>(171,326)</u>
<b>NONOPERATING INCOME</b>	
Interest income	<u>2,492</u>
Change in net assets	(168,834)
Net assets at beginning of year	<u>8,051,499</u>
Net assets at end of year	<u>\$ 7,882,665</u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Year Ended June 30, 2011

	Business-Type Activity Enterprise Funds <u>Combined</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Operating cash receipts	\$ 822,693
Other cash receipts	37,627
Payments to suppliers	(460,159)
Payments to employees	<u>(302,868)</u>
Net cash from operating activities	<u>97,293</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of fixed assets	(30,880)
Purchase of investments	(787)
Interest income	<u>2,492</u>
Net cash from investing activities	<u>(29,175)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Payments on long term debt	<u>(36,000)</u>
Net cash from financing activities	<u>(36,000)</u>
Net change in cash	32,118
Cash, beginning	<u>419,837</u>
Cash, ending	<u><u>\$ 451,955</u></u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES</b>	
Operating (loss)	\$ (171,326)
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation expense	209,183
Change in assets and liabilities:	
(Increase) in accounts receivable	(10,824)
Increase (Decrease) in accounts payable	<u>70,260</u>
Net cash from operating activities	<u><u>\$ 97,293</u></u>

See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS**

June 30, 2011

ASSETS

Cash and investments	\$	<u>2,625,179</u>
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Total Assets	\$	<u><u>2,625,179</u></u>
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LIABILITIES

Due to other tax units	\$	<u>2,625,179</u>
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Total Liabilities	\$	<u><u>2,625,179</u></u>
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See Notes to Financial Statements.

GOSHEN COUNTY, WYOMING

**NOTES TO FINANCIAL STATEMENTS**

Note 1. Nature of Operations, Reporting Entity, Description of Funds and Significant Accounting Policies

Nature of Operations

Goshen County provides a broad range of services to citizens, including general government, public safety, highways and streets, health, cultural, recreational, conservation, and social services.

The financial statements of Goshen County, Wyoming have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

Reporting Entity

The general purpose financial statements of Goshen County include the accounts of all County operations and those of separately administered organizations that are controlled by or are dependent on the County. Control or dependency is determined by financial interdependency, selection of governing board, and ability to significantly influence operations.

Based on the foregoing criteria, the financial statements of the following entities have been combined with those of the County for the fiscal year ended June 30, 2011:

- Goshen County Public Library
- Goshen County Fair Board
- Goshen County Weed and Pest Control District
- Goshen County Health Facility Fund

Description of Funds

The accounts of the County are organized on the basis of funds. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, equity, revenue and expenditures. The various funds are as follows in the financial statements.

Governmental Funds

General Fund – The General Fund is used to account for all financial transactions not properly includable in other funds. Property taxes, sales tax, license and permit fees, charges for services, fines and forfeitures, and reimbursements provide revenue to the General Fund.



## NOTES TO FINANCIAL STATEMENTS

Special Revenue Funds – The Special Revenue Funds account for the proceeds of specific revenue sources used to finance specified activities as required by law or administrative regulation.

Public Library Fund – Accounts for services related to the operation of the County Library.

Weed and Pest Control District Fund – Accounts for services related to weed and pest control in the County.

Fair Board Fund – Accounts for the operation and maintenance of the Goshen County Fairgrounds and the Goshen County Fair and Rodeo.

### Proprietary Fund

#### Enterprise Funds

Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes Goshen County Health Facility Fund.

### Fiduciary Funds

Fiduciary funds are used to report assets held in a trust or agency capacity for others and therefore are not available to support County programs. The reporting focus is on net assets and changes in net assets are reported using accounting principles similar to proprietary funds.

The County's fiduciary fund is presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of third parties and cannot be used to address activities or obligations of the government, these funds are not incorporated in the government-wide financial statements. The County's fiduciary fund is the taxes collected for other taxing districts that will be distributed to the other entities.

## NOTES TO FINANCIAL STATEMENTS

### Major and Nonmajor Funds

The funds are further classified as major and nonmajor as follows:

Fund	Major or Nonmajor
General	Major
Special Revenue	
Public Library	Nonmajor
Fair Board	Nonmajor
Weed and Pest Control District	Nonmajor
Proprietary	
Health Facility	Major

Significant accounting policies followed by the County are as follows:

#### Basis of presentation

Government-wide financial statements – The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. As a general rule the effect of interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function or activity. Program revenues include charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity. In addition, program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements are also provided in the report for all of the governmental funds, special revenue funds, and the fiduciary funds of the County. The County’s major individual governmental fund is reported as a separate column in the fund financial statements. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the fiduciary fund financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows.

## NOTES TO FINANCIAL STATEMENTS

Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Net assets (total assets less total liabilities) are used as a practical measure of economic resources and the operating statement includes all transactions and events that increased or decreased net assets. Depreciation is charged as expense against current operations and accumulated depreciation is reported on the statement of net assets.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers tax revenue to be available if collected within 60 days of the end of the fiscal period. Revenue from federal, state, and other grants designated for payment of specific County expenditures is recognized when the related expenditures are incurred; accordingly, when such funds are received, they are reported as deferred revenues until earned. Expenditures generally are recognized when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recognized only when payment is due.

### Investments

Investments are reported at fair value. Fair value is based on quoted market prices.

### Inventories

The Road and Bridge inventory is accounted for at the lower of cost (first-in, first-out method) or market and the Weed and Pest inventory is valued at the average cost method. Inventories are equally offset by the fund balance reserve which indicates they do not constitute “available spendable resources” even though they are a component of net current assets.

### Property taxes and interest receivable, deferred tax revenue, and allowance for uncollectible taxes and interest

Property taxes are levied in the first week of August each year and are collectible in two installments. Installments are due on September 1 and March 1 and are collectible on November 10 and May 10. If the first installment payment is made after November 10, the entire amount is due by December 31. Property taxes attach as an enforceable lien on the property if payment is not made by November 10 and May 10.

The County bills and collects its own property taxes and also collects taxes for the County School District, City of Torrington and other County districts. Collection of the City of Torrington and other District’s taxes and remittance of these are accounted

## NOTES TO FINANCIAL STATEMENTS

for in the Fiduciary Funds. Property tax revenue represents the 2010 tax levy, which was collectible during the year ended June 30, 2011.

### Compensated Absences

All regular, full-time employees of the General Fund, Fair Board Fund, Library Board Fund, and the Weed and Pest Control District Fund are entitled to vacation leave. The employees receive two weeks' vacation on a calendar year basis after one year of service. After nine years of service, the employees receive three weeks' vacation. The entire vested compensated absences liability is reported in the government-wide financial statements and on the governmental funds financial statements.

### Use of Estimates

Management uses estimates and assumptions in preparing the financial statements in accordance with statutory accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

### Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements but are not, reported in the governmental funds financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 for property and equipment and \$25,000 for county road projects with an estimated useful life in excess of one year. Management has elected to include certain homogeneous asset categories with individual assets less than \$5,000 as composite groups for financial reporting purposes. In addition, capital assets purchased with long-term debt may be capitalized regardless of the thresholds established. Such assets are reported at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are reported at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

## NOTES TO FINANCIAL STATEMENTS

All reported capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Infrastructure	25
Buildings	50-75
Building Improvements	10-15
Equipment	5-10
Vehicles	5

### Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements.

In general, governmental fund payables and accrued liabilities are recognized as fund liabilities when incurred. However, compensated absences and contractually required pension contributions that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans and capital leases are recognized as a liability on the fund financial statements when due.

### Net Assets

#### *Government-wide Statements*

Equity is classified as net assets and displayed in three components:

1. Invested in capital assets, net of related debt—Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net assets—Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or (3) laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net assets—All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

#### *Fund Statements*

Governmental fund equity is classified as fund balance. Fund balance is further classified as restricted and committed, with committed further split between assigned

## NOTES TO FINANCIAL STATEMENTS

and unassigned. Proprietary fund equity is classified the same as in the government-wide statements.

The Government Accounting Standards Board (GASB) has issued Statement No. 54 “Fund Balance Reporting and Governmental Type Definitions,” effective for financial statements for periods beginning after June 15, 2010. This Statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The initial distinction that is made in reporting fund balance information is identifying amounts that are considered nonspendable, such as fund balances associated with loans. This statement also provides for additional classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent. The definitions used by the County to distinguish fund allocations are as follows:

**Nonspendable** – The nonspendable fund balance classification includes amounts that cannot be spent because they are either (1) not in spendable form (2) legally or contractually required to be maintained intact.

**Restricted** – The restrictive fund balance classification includes amounts that are (1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

**Committed** – The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority, i.e. State of Wyoming or Granting Federal Agency.

**Assigned** – The assigned fund balance classification includes amounts constrained by the government’s intent (County Commissioners) to be used for specific purposes, but are neither restricted nor committed.

**Unassigned** – The unassigned fund balance classification is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

When restricted and other fund balance resources are available for use, it is the County’s policy to use restricted resources first, followed by committed, assigned, and unassigned amounts, respectively.

## NOTES TO FINANCIAL STATEMENTS

### Governmental Fund Balance Reserves

The County reserves those portions of governmental fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for road projects, prepaid expenses, inventory and cash reserve.

### Subsequent Events

Management has evaluated subsequent events through December 22, 2011, the date which the financial statements were available for issue.

### Note 2. Budgets, Budgetary Basis of Accounting

The County annually adopts a budget and approves the related appropriations for all governmental fund types. The budgets and related appropriations are prepared on the cash basis of accounting.

The adjustments necessary to convert from the modified accrual basis to the budgetary basis of accounting for the general fund and special revenue funds are presented in the following schedule:

<u>General Fund</u>	<u>Actual</u>	<u>Adjustment to Budget Basis</u>	<u>Budget Basis</u>
Revenues			
Taxes	\$ 1,553,526	\$ 4,864	\$ 1,558,390
Other taxes	3,419,530	-	3,419,530
Intergovernmental	833,531	-	833,531
Charges for services	475,738	-	475,738
Licenses and permits	18,223	-	18,223
Grant revenue	2,055,482	-	2,055,482
Interest	9,588	-	9,588
Rent income	924,692	-	924,692
Miscellaneous	320,768	660,837	981,605
Total revenues	<u>\$ 9,611,078</u>	<u>\$ 665,701</u>	<u>\$ 10,276,779</u>

**NOTES TO FINANCIAL STATEMENTS**

<u>General Fund</u>	<u>Actual</u>	<u>Adjustment to Budget Basis</u>	<u>Budget Basis</u>
<b>Expenditures</b>			
General government	\$ 3,034,092	\$ 1,728,603	\$ 4,762,695
Public safety	3,176,081	96,157	3,272,238
Public works	1,840,525	349,121	2,189,646
Health and welfare	491,204	1,319	492,523
Culture and recreation	148,613	(79,309)	69,304
Conservation of natural resources	106,439	64	106,503
Capital outlay	1,586,660	(1,586,660)	-
<b>Debt service:</b>			
Principal retirement	562,752	(562,752)	-
Interest	82,025	(82,025)	-
<b>Total expenditures</b>	<u>\$ 11,028,391</u>	<u>\$ (135,482)</u>	<u>\$ 10,892,909</u>

<u>Special Revenue Funds</u>	<u>Actual</u>	<u>Adjustment to Budget Basis</u>	<u>Budget Basis</u>
<b>Revenues</b>			
Taxes	\$ 741,298	\$ (4,107)	\$ 737,191
Other taxes	27,772	(17,772)	10,000
Charges for services	807,395	21,304	828,699
Grant revenue	98,105	-	98,105
Interest	11,591	1,686	13,277
Rent income	145,186	-	145,186
Miscellaneous	230,739	-	230,739
<b>Total revenues</b>	<u>\$ 2,062,086</u>	<u>\$ 1,111</u>	<u>\$ 2,063,197</u>

<b>Expenditures</b>			
Public works	\$ 1,299,303	\$ 25,758	\$ 1,325,061
Culture and recreation	882,709	8,050	890,759
Capital outlay	51,764	-	51,764
<b>Debt service</b>			
Principal retirement	5,000	(5,000)	-
<b>Total expenditures</b>	<u>\$ 2,238,776</u>	<u>\$ 28,808</u>	<u>\$ 2,267,584</u>

Legal spending control is at the fund level; however, management control is exercised at the department level. All budget appropriations lapse at the end of the budget year to the extent they are not expended. Budgets may be amended by the County Commissioners through a public hearing process as required by State statute.



## NOTES TO FINANCIAL STATEMENTS

### Note 3. Cash and Investments

Wyoming Statute 9-4-817 authorizes agencies of the State to deposit public funds in financial institutions authorized to do business in the State of Wyoming. These deposits must be fully insured by the Federal Deposit Insurance Corporation (FDIC) or secured by a pledge of assets including bonds, debentures and other securities in which the State Treasurer may by law invest in. Alternatively, a depository may pledge to deposits with conventional real estate mortgages and loans connected with mortgages at a ratio of one and one half (1 ½:1) of the value of public funds secured by the securities.

The County investment policy specifies that internally invested funds may be invested in a combination of fixed-income, minimal risk instruments and money market funds. Investment goals for internally invested funds are designed to achieve a return to provide income, protect assets from risk and maintain liquidity to meet spending requirements. Investments are limited to collateralized bank certificates of deposits, money market funds or federally guaranteed or insured securities. Custodial services are utilized to safeguard the assets and provide monthly reports.

#### Deposits

At June 30, 2011, the County's deposits in financial institutions were fully insured with a combination of FDIC insurance and pledged collateral held in the name of the County. All deposits qualified were held by a qualified depository as outlined in the state statutes.

At June 30, 2011, the County had \$113,465 on deposit with the State Treasurer. Detailed information on the State Treasurer's pooled cash and investments is available from that office.

#### Investments

As of June 30, 2011, the County had investments with weighted average maturities as shown in the following table:

Investment Type	Carrying Amount	Fair Value	Weighted Average Maturity in Years
Certificates of Deposit	\$ 4,554,678	\$ 4,554,678	0.37
State of Wyoming Investment Pool	<u>113,520</u>	<u>113,520</u>	
Total	<u>\$ 4,668,198</u>	<u>\$ 4,668,198</u>	

## NOTES TO FINANCIAL STATEMENTS

### Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal policy for interest rate risk. However, the County does manage its exposure to fair value loss arising from interest rate changes on internally invested funds by reviewing the portfolio ongoing basis for changes in effective yields amounts.

### Credit Risk

Credit risk is the risk that an insurer or other counterparty to an investment will not fulfill its obligations. The table below shows quality ratings and insured status of investments that are not rated:

<u>Investment Type</u>	<u>Fair Value</u>	<u>AAA</u>	<u>Insured</u>	<u>Unrated</u>
Certificates of Deposit State of Wyoming Investment Pool	\$ 4,554,678	\$ -	\$ 4,554,678	\$ -
	<u>113,520</u>	<u>-</u>	<u>-</u>	<u>113,520</u>
<b>Total</b>	<u>\$ 4,668,198</u>	<u>\$ -</u>	<u>\$ 4,554,678</u>	<u>\$ 113,520</u>

### Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the County will not be able to recover the value of the investments or collateral securities that are in possession of an outside party. The County does not have a formal policy for custodial credit risk. Investments are held in safekeeping by external custodians in the County's name.

### Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer. Concentration of risk is not addressed in the internal investment policy. At June 30, 2011, the County held securities from the following issuers in excess of 5% of the total portfolio:

Points West Bank	\$ 3,531,641
Platte Valley Bank	\$ 800,000

## NOTES TO FINANCIAL STATEMENTS

### Note 4. Changes in Fixed Assets

During the year ended June 30, 2011 changes in fixed assets were as follows:

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
<b>Governmental Activities</b>				
Land	\$ 909,271	\$ -	\$ -	\$ 909,271
Buildings and improvements	7,885,841	1,584,379	-	9,470,220
Equipment	7,397,432	680,578	(172,402)	7,905,608
Construction in process	-	137,519	-	137,519
 Total governmental	 16,192,544	 2,402,476	 (172,402)	 18,422,618
 Accumulated depreciation	 5,931,906	 698,235	 (135,776)	 6,494,365
 Net capital assets	 \$ 10,260,638	 \$ 1,704,241	 \$ (36,626)	 \$ 11,928,253
 <b>Business-Type Activities</b>				
Land	\$ 217,954	\$ -	\$ -	\$ 217,954
Buildings and improvements	8,598,125	-	-	8,598,125
Equipment	559,753	30,880	-	590,633
 Total business-type	 9,375,832	 30,880	 -	 9,406,712
 Accumulated depreciation	 1,365,397	 209,182	 -	 1,574,579
 Net capital assets	 \$ 8,010,435	 \$ (178,302)	 \$ -	 \$ 7,832,133

Depreciation expense was charged to functions/programs as follows:

Governmental Activities	
General unallocated	\$ 608,347
Fair Board	53,829
Library Board	3,821
Weed and Pest Board	32,238
Total depreciation - governmental activities	\$ 698,235
Business Activities	
Evergreen Court	\$ 19,856
Goshen Care Center and Alzheimer's Unit	189,327
Total depreciation - business activities	\$ 209,183

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Long-Term Debt

The following is a summary of long-term debt transactions for the year ended June 30, 2011:

	Governmental Activities			
	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Accrued compensated absences	\$ 361,068	\$ 23,976	\$ -	\$ 385,044
Capital lease obligations	1,644,997	660,846	(567,752)	1,738,091
Total	\$ 2,006,065	\$ 684,822	\$ (567,752)	\$ 2,123,135
	Business Activities			
	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Capital lease obligations	\$ 324,000	\$ -	\$ (36,000)	\$ 288,000
Total	\$ 324,000	\$ -	\$ (36,000)	\$ 288,000

## NOTES TO FINANCIAL STATEMENTS

As of June 30, 2011, long-term debt consisted of the following:

### Governmental Activities

Capital lease payable to Wyoming Bank and Trust due in semi-annual payments ranging from \$41,130 to \$42,854 including interest at 5.10% to 5.65% through July 15, 2015, secured by Sheriff real estate.	\$ 299,000
Capital lease payable to Platte Valley National Bank due in monthly payments of \$982 including interest at 4.92% through September 15, 2017, secured by Public Health real estate.	29,130
Capital lease payable to First State Bank due in annual payments of \$247,344 including interest at 3.34% through December 15, 2013, secured by Road and Bridge equipment.	694,691
Capital lease payable to Points West Bank due in annual payments of \$56,127 including interest at 4.97% through June 1, 2024, secured by energy efficient equipment.	525,857
Capital lease payable to Platte Valley Bank due in annual payments of \$81,083 including interest at 3.56% through July 10, 2012, secured by Sheriff equipment.	66,913
Capital lease payable to Wyoming Association of Municipalities due in quarterly payments of \$2,500 with no interest as specified by grant agreement providing funds for lease through December 31, 2016, secured by energy efficient equipment.	97,500
Capital lease payable to Wyoming Association of Municipalities, due in quarterly payments of \$1,250 with no interest as specified by grant agreement providing funds for lease through June 1, 2016, secured by Weed and Pest energy efficient equipment.	<u>25,000</u>
Total governmental activities long-term debt	<u>\$ 1,738,091</u>

### Business Activities

Capital lease payable to Wyrulec Company due in annual payments of \$36,000 with no interest as specified by grant agreement providing funds for lease through November 6, 2018, secured by Care Center assets.	<u>\$ 288,000</u>
Total business activities long-term debt	<u>\$ 288,000</u>

## NOTES TO FINANCIAL STATEMENTS

### Annual Debt Service Requirements

The annual requirements to amortize all outstanding debt as of June 30, 2011 are as follows:

	Governmental Activities			Business Activities		
	Principal	Interest	Total	Principal	Interest	Total
2012	\$ 446,007	\$ 94,642	\$ 540,649	\$ 36,000	\$ -	\$ 36,000
2013	363,381	51,851	415,232	36,000	-	36,000
2014	373,039	37,717	410,756	36,000	-	36,000
2015	131,008	23,509	154,517	36,000	-	36,000
2016	47,878	18,249	66,127	36,000	-	36,000
Thereafter	376,778	68,610	445,388	108,000	-	108,000
	<u>\$ 1,738,091</u>	<u>\$ 294,578</u>	<u>\$ 2,032,669</u>	<u>\$ 288,000</u>	<u>\$ -</u>	<u>\$ 288,000</u>

The June 30, 2011 debt issued by the County did not exceed its legal debt margin which is computed as follows:

Assessed valuation	<u>\$ 128,134,942</u>
Debt Limit – 2% of total assessed valuation	\$ 2,562,699
Amount of debt applicable to debt limit	<u>-</u>
Legal debt margin	<u>\$ 2,562,699</u>

### Compensated absences:

The County accrues a liability for future vacation benefits. This liability is attributable to employees' services already rendered. The liability for compensated absences is determined at the end of each fiscal year and the portion paid within 60 days of year-end is adjusted to current salary costs. The liability for the total remaining portion is recorded in the statement of net assets (entity wide reporting) for the vested amount owed as of June 30, 2011.

## NOTES TO FINANCIAL STATEMENTS

Note 6. Fund Balance Classification

Classification of fund balances and descriptions as of June 30, 2011 are as follows:

General Fund	
Restricted for fifth penny	\$ 437,197
Committed for abandoned vehicles	1,224
Committed for Capital Facility III detention	163,669
Committed for road funds	818,975
Committed for fire fund	14,980
Total general fund committed fund balances	998,848
Assigned for contingency reserve	900,000
Fair Board	
Assigned for special projects	658,865
Weed and Pest	
Assigned for CRM projects	99,238
Assigned for mosquito projects	29,064
Total weed and pest assigned fund balances	128,302
Library	
Assigned for special projects	113,520

Note 7. Retirement Commitments

All County full-time or regular part-time employees participate in the Wyoming Retirement System (“System”), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year ended June 30, 2011 was \$3,226,552 and the County’s total payroll was \$3,234,304.

All County full-time or regular part-time employees are eligible to participate in the System. Employees who retire at or after age 60 with four years of credited service are entitled to a retirement benefit according to predetermined formulas and allowed to select one of five optional methods for receiving benefits. Early retirement is allowed provided the employee has completed four years of service and attained age 50, but will result in a reduction of benefits based on the length of time remaining to normal retirement age. The System also provides death and disability benefits. Benefits are established by State statute.

The System statutorily requires 14.12% of the covered employees’ salary to be contributed to the plan, of which 7% is paid by employee and the remaining 7.12% is paid by the County. However, due to special benefits for law enforcement officers, the actual

## NOTES TO FINANCIAL STATEMENTS

contribution rates are as follows. For law enforcement officers, 17.20% was contributed to the plan, of which 8.6% was paid by the employee and 8.6% was paid by the County. The contribution requirement for the year ended June 30, 2011, was \$484,971 which consisted of \$241,323 from employees and \$243,648 from the County. 100% of the required contribution for the previous two years was contributed during those years.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2010 annual financial report for the periods for which the information is available.

The System's annual financial report is available by contacting the Wyoming Retirement System at 6101 Yellowstone Road, Suite 500, Cheyenne, Wyoming, 82002, (307) 777-7691 or online at <http://retirement.state.wy.us>.

### Note 8. Joint Powers Board

Goshen County is participating in projects that are controlled by joint powers boards. The County does not have control over these entities. Board members are appointed by the County and the County has representation on the board. The property involved in these projects is titled in the name of the joint powers boards. Upon completion of the projects, the entities will be dissolved and the title to the property will be transferred to the County which will operate the property. The transactions and balances for these entities are included in the County financial statements.

Separate legal entities were established for the financing of these projects through the authority to levy special taxes. The entities can issue bonds or certificates of participation in order to finance the projects and the debt is repaid through assessment of taxes. The entities are the Goshen Care Center Joint Powers Board and the Goshen Alzheimer's Care Center Joint Powers Board. The projects are funded by grant funds and a residual capital facilities sales tax from the assisted living facility building. The funds are being used to build a new nursing home facility and a new Alzheimer's care facility that are leased to a non-profit healthcare organization. The transactions and balances of the assisted living facility and Alzheimer's care facility are reflected on the accompanying financial statements under the headings "Goshen Care Center" and "Alzheimer's Unit" as enterprise funds. When the joint powers boards are dissolved, the title of the assets will revert to the County.

### Note 9. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disaster for which the government carries commercial insurance. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.



**REQUIRED SUPPLEMENTARY INFORMATION**

GOSHEN COUNTY, WYOMING

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
– BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND**

For the Year Ended June 30, 2011

	General Fund			Variance
	Budget - Original	Budget - Final	Actual (Budgetary Basis)	Positive (Negative)
<b>Revenue</b>				
Taxes	\$ 1,523,882	\$ 1,523,882	\$ 1,558,390	\$ 34,508
Other taxes	3,318,182	3,318,182	3,419,530	101,348
Intergovernmental	3,738,276	3,738,276	833,531	(2,904,745)
Charges for services	300,000	300,000	475,738	175,738
Licenses and permits	16,300	16,300	18,223	1,923
Grant revenue	6,439,357	6,439,357	2,055,482	(4,383,875)
Interest	12,000	12,000	9,588	(2,412)
Rent	1,170,000	1,170,000	924,692	(245,308)
Miscellaneous	585,205	585,205	981,605	396,400
<b>Total revenue</b>	<u>17,103,202</u>	<u>17,103,202</u>	<u>10,276,779</u>	<u>(6,826,423)</u>
<b>Expenditures</b>				
General government	\$ 7,941,251	\$ 6,128,631	\$ 4,762,695	\$ 1,365,936
Public safety	3,206,102	3,652,969	3,272,238	380,731
Public works	4,478,844	4,478,844	2,189,646	2,289,198
Health and welfare	381,942	504,942	492,523	12,419
Culture and recreation	40,000	74,400	69,304	5,096
Conservation of natural resources	104,410	110,410	106,503	3,907
<b>Total expenditures</b>	<u>16,152,549</u>	<u>14,950,196</u>	<u>10,892,909</u>	<u>4,057,287</u>
Excess of revenues over expenditures	950,653	2,153,006	(616,130)	(2,769,136)
Fund balance, beginning	<u>3,346,089</u>	<u>3,346,089</u>	<u>3,346,089</u>	<u>-</u>
Fund balance, ending	<u>\$ 4,296,742</u>	<u>\$ 5,499,095</u>	<u>\$ 2,729,959</u>	<u>\$ (2,769,136)</u>

(Continued)

GOSHEN COUNTY, WYOMING

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND**

For the Year Ended June 30, 2011

(Continued)

Explanation of differences between budgetary revenue and expenditures and GAAP revenue and expenditures:

Revenue:

Actual total revenue budgetary basis	\$ 10,276,779
Differences- Budget to GAAP	
Taxes receivable and accrual differences	<u>(665,699)</u>

Total revenues as reported on the statement of revenues, expenditures and changes in fund balances- governmental funds	<u>\$ 9,611,080</u>
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Expenditures:

Actual total expenditures budgetary basis	10,892,909
Differences- Budget to GAAP	
Capital outlay purchased with proceeds from capital lease obligations	660,846
Accounts payable and accrual differences	<u>(525,364)</u>

Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances- governmental funds	<u>\$ 11,028,391</u>
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Other Financing Sources:

Actual total other financing sources budgetary basis	\$ -
Differences- Budget to GAAP	
Proceeds from capital lease obligations	<u>660,846</u>

Total other financing sources as reported on the statement of revenues, expenditures and changes in fund balances- governmental funds	<u>\$ 660,846</u>
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GOSHEN COUNTY, WYOMING

**NOTES TO SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES – BUDGET AND ACTUAL**

June 30, 2011

**A. Budgetary Basis**

Annual budgets are adopted for all governmental fund types on a basis of accounting that demonstrates compliance with Wyoming Statutes. Since all accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of the resultant timing differences has been provided on pages 57-58. All annual appropriations lapse at year end.

**B. Budgetary Information**

The appropriated budget is prepared by fund, function, and department. The government's department heads, with the County Commissioners' approval, may make transfers of appropriations within a department or division. Transfers of appropriations between departments and/or divisions require approval of the County Commissioners'. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

**C. Excess of Expenditures over Appropriations**

For the year ended June 30, 2011, the County had no expenditures that exceeded appropriations in the General Fund.

**OTHER SUPPLEMENTARY INFORMATION**

GOSHEN COUNTY, WYOMING

**COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS**

June 30, 2011

	Fair Board	Weed and Pest Board	Library Board	Total Non-major Governmental Funds
<b>ASSETS</b>				
Cash and temporary investments	\$ 21,572	\$ 1,116,924	\$ 142,240	\$ 1,280,736
Investments	658,865	59,991	113,520	832,376
Receivables:				
Accounts receivable	13,706	30,744	-	44,450
Taxes	4,753	11,884	10,102	26,739
Inventory	-	135,755	-	135,755
Total assets	<u>\$ 698,896</u>	<u>\$ 1,355,298</u>	<u>\$ 265,862</u>	<u>\$ 2,320,056</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 66,025	\$ 134,595	\$ 86,715	\$ 287,335
Compensated absences	-	115	3,137	3,252
Deferred revenue	7,344	583,113	-	590,457
Total liabilities	<u>73,369</u>	<u>717,823</u>	<u>89,852</u>	<u>881,044</u>
<b>FUND BALANCES</b>				
Fund balances				
Nonspendable	18,459	178,383	10,102	206,944
Assigned	658,865	128,302	113,520	900,687
Unassigned	(51,797)	330,790	52,388	331,381
Total fund balances	<u>625,527</u>	<u>637,475</u>	<u>176,010</u>	<u>1,439,012</u>
Total liabilities and fund balances	<u>\$ 698,896</u>	<u>\$ 1,355,298</u>	<u>\$ 265,862</u>	<u>\$ 2,320,056</u>

GOSHEN COUNTY, WYOMING

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES

NON-MAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2011

	Fair Board	Weed and Pest Board	Library Board	Total Non-major Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 129,837	\$ 344,615	\$ 266,846	\$ 741,298
Other taxes	-	10,000	17,772	27,772
Charges for services	40,840	757,982	8,573	807,395
Grant revenue	-	98,105	-	98,105
Interest	8,021	1,854	1,716	11,591
Rent income	145,186	-	-	145,186
Miscellaneous	64,800	9,529	156,410	230,739
Total revenue	<u>388,684</u>	<u>1,222,085</u>	<u>451,317</u>	<u>2,062,086</u>
<b>EXPENDITURES</b>				
Public works	-	1,299,303	-	1,299,303
Culture and recreation	439,616	-	443,093	882,709
Capital outlay	-	42,789	8,975	51,764
Debt service:				
Principal retirement	-	5,000	-	5,000
Interest	-	-	-	-
Total expenditures	<u>439,616</u>	<u>1,347,092</u>	<u>452,068</u>	<u>2,238,776</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(50,932)</u>	<u>(125,007)</u>	<u>(751)</u>	<u>(176,690)</u>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from capital lease obligations	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(50,932)	(125,007)	(751)	(176,690)
Fund balance, beginning	<u>676,459</u>	<u>762,482</u>	<u>176,761</u>	<u>1,615,702</u>
Fund balance, ending	<u>\$ 625,527</u>	<u>\$ 637,475</u>	<u>\$ 176,010</u>	<u>\$ 1,439,012</u>

GOSHEN COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2011**

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenue				
Taxes	\$ 646,100	\$ 646,100	\$ 737,191	\$ 91,091
Other taxes	10,000	10,000	10,000	-
Charges for services	1,013,100	1,013,100	828,699	(184,401)
Grant revenue	410,000	410,000	98,105	(311,895)
Interest	14,300	14,300	13,277	(1,023)
Rental	130,000	130,000	145,186	15,186
Miscellaneous	203,835	203,835	230,739	26,904
Total revenue	<u>2,427,335</u>	<u>2,427,335</u>	<u>2,063,197</u>	<u>(364,138)</u>
Expenditures				
Public works	1,779,100	1,779,100	1,325,061	454,039
Culture and recreation	983,871	983,871	890,759	93,112
Capital outlay	115,350	115,350	51,764	63,586
Total expenditures	<u>2,878,321</u>	<u>2,878,321</u>	<u>2,267,584</u>	<u>610,737</u>
Excess (deficiency) of revenues over (under) expenditures	(450,986)	(450,986)	(204,387)	246,599
Fund balance, beginning	<u>1,615,702</u>	<u>1,615,702</u>	<u>1,615,702</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,164,716</u>	<u>\$ 1,164,716</u>	<u>\$ 1,411,315</u>	<u>\$ 246,599</u>



GOSHEN COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
WEED AND PEST SPECIAL REVENUE FUND**

For the Year Ended June 30, 2011

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenue				
Taxes	\$ 250,000	\$ 250,000	\$ 346,278	\$ 96,278
Other taxes	10,000	10,000	10,000	-
Charges for services	922,600	922,600	779,286	(143,314)
Grant revenue	410,000	410,000	98,106	(311,894)
Interest	5,000	5,000	1,854	(3,146)
Miscellaneous	57,400	57,400	9,528	(47,872)
Total revenue	<u>1,655,000</u>	<u>1,655,000</u>	<u>1,245,052</u>	<u>(409,948)</u>
Expenditures				
Public works	1,779,100	1,779,100	1,325,061	454,039
Capital outlay	<u>90,000</u>	<u>90,000</u>	<u>42,790</u>	<u>47,210</u>
Total expenditures	<u>1,869,100</u>	<u>1,869,100</u>	<u>1,367,851</u>	<u>501,249</u>
Excess (deficiency) of revenues over (under) expenditures	(214,100)	(214,100)	(122,799)	91,301
Fund balance, beginning	<u>762,482</u>	<u>762,482</u>	<u>762,482</u>	<u>-</u>
Fund balance, ending	<u>\$ 548,382</u>	<u>\$ 548,382</u>	<u>\$ 639,683</u>	<u>\$ 91,301</u>

GOSHEN COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**

**LIBRARY SPECIAL REVENUE FUND**

For the Year Ended June 30, 2011

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
<b>Revenue</b>				
Taxes	\$ 271,100	\$ 271,100	\$ 260,410	\$ (10,690)
Charges for services	8,000	8,000	8,573	573
Grant revenue	-	-	-	-
Interest	300	300	1,716	1,416
Miscellaneous	<u>126,700</u>	<u>126,700</u>	<u>156,410</u>	<u>29,710</u>
 Total revenue	 <u>406,100</u>	 <u>406,100</u>	 <u>427,109</u>	 <u>21,009</u>
 <b>Expenditures</b>				
Culture and recreation	462,936	462,936	445,245	17,691
Capital outlay	<u>25,350</u>	<u>25,350</u>	<u>8,975</u>	<u>16,375</u>
 Total expenditures	 <u>488,286</u>	 <u>488,286</u>	 <u>454,220</u>	 <u>34,066</u>
 Excess (deficiency) of revenues over (under) expenditures	 (82,186)	 (82,186)	 (27,111)	 55,075
 Fund balance, beginning	 <u>176,761</u>	 <u>176,761</u>	 <u>176,761</u>	 <u>-</u>
 Fund balance, ending	 <u>\$ 94,575</u>	 <u>\$ 94,575</u>	 <u>\$ 149,650</u>	 <u>\$ 55,075</u>

GOSHEN COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**

**FAIR SPECIAL REVENUE FUND**

For the Year Ended June 30, 2011

	Budget Original	Budget Final	Actual (Budgetary Basis)	Variance Positive (Negative)
<b>Revenue</b>				
Taxes	\$ 125,000	\$ 125,000	\$ 130,503	\$ 5,503
Charges for services	82,500	82,500	40,840	(41,660)
Interest	9,000	9,000	9,707	707
Rental	130,000	130,000	145,186	15,186
Miscellaneous	19,735	19,735	64,799	45,064
<b>Total revenue</b>	<u>366,235</u>	<u>366,235</u>	<u>391,035</u>	<u>24,800</u>
<b>Expenditures</b>				
Culture and recreation	520,935	520,935	445,514	75,421
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>520,935</u>	<u>520,935</u>	<u>445,514</u>	<u>75,421</u>
Excess (deficiency) of revenues over (under) expenditures	(154,700)	(154,700)	(54,479)	100,221
Fund balance, beginning	<u>676,459</u>	<u>676,459</u>	<u>676,459</u>	<u>-</u>
Fund balance, ending	<u>\$ 521,759</u>	<u>\$ 521,759</u>	<u>\$ 621,980</u>	<u>\$ 100,221</u>

GOSHEN COUNTY, WYOMING

**COMBINING STATEMENT OF NET ASSETS  
ENTERPRISE FUNDS**

June 30, 2011

	Evergreen Court	Goshen Care Center and Alzheimer's Unit	Total
<b>ASSETS</b>			
Current Assets			
Cash	\$ 37,417	\$ 414,538	\$ 451,955
Investments	-	111,944	111,944
Accounts receivable	-	42,898	42,898
Total Current Assets	<u>37,417</u>	<u>569,380</u>	<u>606,797</u>
Noncurrent Assets			
Land	36,300	181,654	217,954
Buildings & improvements	964,900	7,633,225	8,598,125
Equipment	253,907	336,726	590,633
Accumulated depreciation	(462,298)	(1,112,281)	(1,574,579)
Total Noncurrent Assets	<u>792,809</u>	<u>7,039,324</u>	<u>7,832,133</u>
Total Assets	<u>\$ 830,226</u>	<u>\$ 7,608,704</u>	<u>\$ 8,438,930</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	\$ 35,207	\$ 233,058	\$ 268,265
Total Current Liabilities	<u>35,207</u>	<u>233,058</u>	<u>268,265</u>
Noncurrent Liabilities			
Due within one year	-	36,000	36,000
Due in more than one year	-	252,000	252,000
Total Noncurrent Liabilities	<u>-</u>	<u>288,000</u>	<u>288,000</u>
Total Liabilities	<u>35,207</u>	<u>521,058</u>	<u>556,265</u>
<b>NET ASSETS</b>			
Invested in capital assets (net of related debt)	792,809	6,751,324	7,544,133
Unrestricted	<u>2,210</u>	<u>336,322</u>	<u>338,532</u>
Total Net Assets	<u>\$ 795,019</u>	<u>\$ 7,087,646</u>	<u>\$ 7,882,665</u>

GOSHEN COUNTY, WYOMING

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
NET ASSETS - ENTERPRISE FUNDS**

For the Year Ended June 30, 2011

	Evergreen Court	Goshen Care Center and Alzheimer's Unit	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>OPERATING REVENUES</b>			
Rent	\$ 446,760	\$ 386,757	\$ 833,517
Other income	524	37,103	37,627
Total operating income	<u>447,284</u>	<u>423,860</u>	<u>871,144</u>
<b>OPERATING EXPENSES</b>			
Personal services	302,868	-	302,868
Food purchases	53,317	-	53,317
General expenses	96,406	380,696	477,102
Depreciation	19,856	189,327	209,183
Total operating expenses	<u>472,447</u>	<u>570,023</u>	<u>1,042,470</u>
Operating income (loss)	<u>(25,163)</u>	<u>(146,163)</u>	<u>(171,326)</u>
<b>NONOPERATING INCOME</b>			
Interest income	<u>-</u>	<u>2,492</u>	<u>2,492</u>
Change in net assets	(25,163)	(143,671)	(168,834)
Net assets at beginning of year (as restated)	<u>820,182</u>	<u>7,231,317</u>	<u>8,051,499</u>
Net assets at end of year	<u><u>\$ 795,019</u></u>	<u><u>\$ 7,087,646</u></u>	<u><u>\$ 7,882,665</u></u>

GOSHEN COUNTY, WYOMING

**COMBINING STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS**

For the Year Ended June 30, 2011

	Evergreen Court	Goshen Care Center and Alzheimer's Unit	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating cash receipts	\$ 446,760	\$ 375,933	\$ 822,693
Other cash receipts	524	37,103	37,627
Payments to suppliers	(145,961)	(314,198)	(460,159)
Payments to employees	(302,868)	-	(302,868)
Net cash from operating activities	<u>(1,545)</u>	<u>98,838</u>	<u>97,293</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of fixed assets	-	(30,880)	(30,880)
Purchase of investments	-	(787)	(787)
Interest income	-	2,492	2,492
Net cash from investing activities	<u>-</u>	<u>(29,175)</u>	<u>(29,175)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payments on long term debt	-	(36,000)	(36,000)
Net cash from financing activities	<u>-</u>	<u>(36,000)</u>	<u>(36,000)</u>
Net change in cash	(1,545)	33,663	32,118
Cash, beginning	<u>38,962</u>	<u>380,875</u>	<u>419,837</u>
Cash, ending	<u>\$ 37,417</u>	<u>\$ 414,538</u>	<u>\$ 451,955</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES</b>			
Operating (loss)	\$ (25,163)	\$ (146,163)	\$ (171,326)
Adjustments to reconcile operating income to net cash from operating activities:			
Depreciation expense	19,856	189,327	209,183
Change in assets and liabilities:			
(Increase) in accounts receivable	-	(10,824)	(10,824)
Increase (Decrease) in accounts payable	<u>3,762</u>	<u>66,498</u>	<u>70,260</u>
Net cash from operating activities	<u>\$ (1,545)</u>	<u>\$ 98,838</u>	<u>\$ 97,293</u>

GOSHEN COUNTY, WYOMING

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended June 30, 2011

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Expenditures
<b>Department of Homeland Security</b>		
Passed through State of Wyoming, Office of Homeland Security/Emergency Management		
Emergency Management Performance Grants	97.042	27,374
Homeland Security Grant Program	97.067	15,941
Interoperable Emergency Communications Grant Program	97.001	<u>115,145</u>
<b>Total Expenditures of Department of Homeland Security Awards</b>		<b>158,460</b>
<b>Department of Health and Human Services</b>		
<b>Administration for Children and Families</b>		
Passed through State of Wyoming, Department of Health		
Temporary Assistance for Needy Families - Maternal Family Health	93.558	32,410
<b>Health Resources and Services Administration</b>		
Passed through State of Wyoming, Department of Health		
Maternal and Child Health Services Block Grant to the States	93.994	60,551
<b>Centers for Disease Control and Prevention</b>		
Passed through State of Wyoming, Department of Health		
Public Health Emergency Preparedness	93.069	<u>156,464</u>
<b>Total Expenditures of Department of Health and Human Services Awards</b>		<b>249,425</b>
<b>Department of Justice</b>		
<b>Office of Juvenile Justice and Delinquency Prevention</b>		
Passed through State of Wyoming, Department of Family Services		
Juvenile Accountability Block Grants	16.523	20,610
Part E - Developing, Testing and Demonstrating Promising New Programs	16.541	13,139
<b>Bureau of Justice Assistance</b>		
Bulletproof Vest Partnership Program	16.607	<u>1,813</u>
<b>Total Expenditures of Department of Justice Awards</b>		<b>35,562</b>

(Continued)

See notes to the schedule of expenditures of federal awards.

GOSHEN COUNTY, WYOMING

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended June 30, 2011

(Continued)

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Expenditures
<b>Department of Transportation</b>		
<b>National Highway Traffic Safety Administration (NHTSA)</b>		
Passed through State of Wyoming, Department of Transportation		
State and Community Highway Safety	20.600	6,426
Alcohol Open Container Requirements	20.607	3,019
<b>Pipeline and Hazardous Materials Safety Administration</b>		
Passed through State of Wyoming, Department of Transportation		
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	2,497
<b>Total Expenditures of Department of Transportation Awards</b>		<b>11,942</b>
<b>Department of Energy</b>		
Passed through to the State of Wyoming, Wyoming Business Council		
State Energy Program- ARRA	81.041	735,201
Passed through to the State of Wyoming, Wyoming Business Council		
Energy Efficiency and Conservation Block Grant Program-ARRA	81.128	48,390
<b>Total Expenditures of Department of Energy Awards</b>		<b>783,591</b>
<b>Department of Commerce</b>		
<b>National Telecommunications and Information Administration</b>		
Passed through to the State of Wyoming, Department of Homeland Security		
Public Safety Interoperable Communications Grant Program	11.555	144,076
<b>Total Expenditures of Commerce</b>		<b>144,076</b>
Total Federal Assistance		<b>1,383,056</b>

See notes to the schedule of expenditures of federal awards.



GOSHEN COUNTY, WYOMING

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended June 30, 2011

**Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Goshen County, Wyoming. Goshen County, Wyoming receives federal awards both directly from federal agencies and indirectly through pass-through entities.

Federal program expenditures included in the accompanying schedule are presented on the modified accrual basis of accounting. The information in the schedule is presented in accordance with requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Major Programs**

Major programs are identified in the Summary of Auditor's Results section of the Schedule of Findings and Questioned Costs.

GOSHEN COUNTY, WYOMING

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**1. Summary of Auditor’s results:**

- An Unqualified opinion was issued on the financial statements.
- No material weaknesses in internal control over financial reporting were found.
- No instances of noncompliance material to the financial statements were found.
- An Unqualified opinion was issued on the compliance for major programs.
- Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
- The following federal programs were determined to be major programs:

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Award Expenditures</u>
Department of Energy/Passed through the State of Wyoming, Wyoming Business Council State Energy Program - ARRA	81.041	\$ 735,201

- The dollar threshold used to distinguish between Type A and Type B programs is as follows: Type A programs are all programs with more than \$300,000 or more in federal awards. Type B programs are all programs with less than \$300,000 in federal awards.
- The auditee does qualify as a low-risk auditee.

**2. Findings relating to the financial statements which are required to be reported in accordance with Generally Accepted Government Auditing Standards (GAGAS):**

- No such findings

**3. Findings and questioned costs for Federal Awards:**

- No such findings

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the County Commissioners  
Goshen County, Wyoming  
Torrington, Wyoming

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Goshen County, Wyoming as of and for the year ended June 30, 2011, which collectively comprise Goshen County, Wyoming's basic financial statements and have issued our report thereon dated December 22, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Goshen County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the effectiveness of Goshen County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Goshen County's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Goshen County, Wyoming's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Mader Tschacher Peterson + Co, LLC*

December 22, 2011  
Laramie, Wyoming



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

To the County Commissioners  
Goshen County, Wyoming  
Torrington, Wyoming

Compliance

We have audited Goshen County, Wyoming's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Goshen County, Wyoming's major federal programs for the year ended June 30, 2011. Goshen County, Wyoming's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Goshen County, Wyoming's management. Our responsibility is to express an opinion on Goshen County, Wyoming's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Goshen County, Wyoming's, compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Goshen County, Wyoming's compliance with those requirements.

In our opinion, Goshen County, Wyoming complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

## Internal Control Over Compliance

Management of Goshen County, Wyoming is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Goshen County, Wyoming's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Goshen County, Wyoming's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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*Madee Tschacher Peterson + Co, LLC*

December 22, 2011  
Laramie, Wyoming